
SUBSTITUTE HOUSE BILL 2457

State of Washington

59th Legislature

2006 Regular Session

By House Committee on Finance (originally sponsored by Representatives Grant, Williams, Blake, Clibborn, Linville, Cox, Buck, Haigh, Sump, Newhouse, Walsh, Buri, Haler, Morrell, Morris, Ericks, Strow, O'Brien and Holmquist)

READ FIRST TIME 02/07/06.

1 AN ACT Relating to excise tax relief for farm machinery and
2 equipment; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to the sale to
8 a farmer of replacement parts for farm machinery and equipment.

9 (2) A person claiming an exemption under this section must keep
10 records necessary for the department to verify eligibility under this
11 section. An exemption is available only when the buyer provides the
12 seller with an exemption certificate in a form and manner prescribed by
13 the department. The seller shall retain a copy of the certificate for
14 the seller's files.

15 (3) The definitions in this subsection apply to this section.

16 (a) "Farmer" and "agricultural products" have the meanings provided
17 in RCW 82.04.213.

18 (b) "Farm machinery and equipment" means machinery and equipment

1 designed for the purpose of growing, raising, or producing agricultural
2 products.

3 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
4 to read as follows:

5 (1) The provisions of this chapter do not apply in respect to the
6 use by a farmer of replacement parts for farm machinery and equipment.

7 (2) The definitions and recordkeeping requirements in section 1 of
8 this act, other than the exemption certificate requirement, apply to
9 this section.

10 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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