
SUBSTITUTE SENATE BILL 6424

State of Washington

59th Legislature

2006 Regular Session

By Senate Committee on Agriculture & Rural Economic Development
(originally sponsored by Senators Schoesler, Rasmussen, Morton,
Mulliken and Benton)

READ FIRST TIME 02/01/06.

1 AN ACT Relating to a property tax exemption for land used for
2 growing agricultural crops used in the production of biodiesel
3 feedstock; and adding a new section to chapter 84.36 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) Land used for growing agricultural crops used in the production
8 of biodiesel feedstock is exempt from the state property tax levied in
9 RCW 84.52.065, to the extent provided in subsection (2) of this
10 section.

11 (2)(a) A parcel used exclusively for growing an agricultural crop
12 used in the production of biodiesel feedstock is exempt from the state
13 property tax levied in RCW 84.52.065 for the assessment year in which
14 the crop used in the production of biodiesel feedstock is harvested.
15 A person claiming the exemption under this subsection (2)(a) shall file
16 a claim for exemption with the county assessor by November 1st of the
17 assessment year during which these crops are harvested.

18 (b) A parcel used for growing an agricultural crop used in the
19 production of biodiesel feedstock and other crops is exempt from the

1 state property tax levied in RCW 84.52.065 on a proportional basis for
2 the assessment year in which the crop used in the production of
3 biodiesel feedstock is harvested. This basis shall be derived by
4 dividing the acreage used to grow an agricultural crop used in the
5 production of biodiesel feedstock by the total acreage under
6 cultivation. A person claiming the exemption under this subsection
7 (2)(b) shall file a claim for exemption with the county assessor by
8 November 1st of the assessment year during which the crops are
9 harvested identifying the total acreage under cultivation and the
10 acreage devoted to an agricultural crop used in the production of
11 biodiesel feedstock.

12 (c) Land on which buildings are situated is not subject to the
13 exemption in this section.

14 (3) Claims for exemption under this section shall be filed with the
15 county assessor on forms prescribed by the department and furnished by
16 the assessor. The assessor shall verify and approve claims as the
17 assessor determines to be justified and in accordance with this
18 section. A claim for exemption under this section shall be for taxes
19 due and payable in the year following the year in which the claim is
20 filed.

21 (4) The department may adopt rules necessary to administer this
22 section.

23 (5) For the purposes of this section, "biodiesel feedstock" has the
24 same meaning as provided in RCW 84.36.635.

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