
SENATE BILL 6542

State of Washington

59th Legislature

2006 Regular Session

By Senators Mulliken, Rasmussen, Schoesler, Sheldon, Morton, Shin, Delvin and Honeyford

Read first time 01/13/2006. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to exempting farming services from business and
2 occupation tax; amending RCW 82.04.330; and providing an effective
3 date.

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

5 **Sec. 1.** RCW 82.04.330 and 2001 c 118 s 3 are each amended to read
6 as follows:

7 This chapter shall not apply to any: (1) Farmer that sells any
8 agricultural product at wholesale ((or to any)); (2) farmer who grows,
9 raises, or produces agricultural products owned by others, such as
10 custom feed operations; or (3) services provided by a person to a
11 farmer in the growing, raising, or producing, upon lands in which the
12 farmer has a present right of possession, of any agricultural product
13 to be sold. This exemption shall not apply to any person selling such
14 products at retail or to any person selling manufactured substances or
15 articles.

16 This chapter shall also not apply to any persons who participate in
17 the federal conservation reserve program or its successor administered
18 by the United States department of agriculture with respect to land

1 enrolled in that program.

2 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2006.

--- END ---