
HOUSE BILL 3114

State of Washington

60th Legislature

2008 Regular Session

By Representatives Grant, Hinkle, Warnick, Blake, Hailey, Newhouse, Pettigrew, Pearson, and Clibborn

Read first time 01/22/08. Referred to Committee on Finance.

1 AN ACT Relating to a sales and use tax exemption for farm machinery
2 and equipment sold at an auction; adding a new section to chapter 82.08
3 RCW; and adding a new section to chapter 82.12 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 82.08 RCW
6 to read as follows:

7 (1) RCW 82.08.020 does not apply to the sale of farm machinery and
8 equipment by or through an auctioneer if the auctioneer took possession
9 of the machinery and equipment from an eligible farmer and the farmer
10 provided the auctioneer with an exemption certificate under RCW
11 82.08.855. An auctioneer must keep records necessary for the
12 department to verify eligibility under this section.

13 (2) The definitions in this subsection apply to this section.

14 (a) "Agricultural products" and "eligible farmer" have the same
15 meaning as provided in RCW 82.08.855.

16 (b) "Farm machinery and equipment" means machinery and equipment
17 used primarily for growing, raising, or producing agricultural
18 products.

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

3 (1) The provisions of this chapter do not apply to the use of farm
4 machinery and equipment acquired by or through an auctioneer if the
5 auctioneer took possession of the machinery and equipment from an
6 eligible farmer and the farmer provided the auctioneer with an
7 exemption certificate under RCW 82.08.855.

8 (2) The definitions in section 1 of this act apply to this section.

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