

SENATE BILL REPORT

SB 5026

As of January 21, 2011

Title: An act relating to clarifying the definition of "farm vehicle" to encourage similar recognition in federal tax law.

Brief Description: Clarifying the definition of "farm vehicle" to encourage similar recognition in federal tax law.

Sponsors: Senators Haugen, King, Schoesler, Hatfield, Shin, Hewitt, Roach and Holmquist Newbry.

Brief History:

Committee Activity: Transportation: 1/20/11.

SENATE COMMITTEE ON TRANSPORTATION

Staff: Kelly Simpson (786-7403)

Background: Bale wagons or harrow beds are vehicles designed for use on farms to transport bales of hay from the field to a farmer's haystack.

State law defines a farm vehicle as any vehicle, other than a farm tractor or farm implement, which is designed and/or used primarily in agricultural pursuits on farms for the transporting of, among other things, equipment, farm products, and/or supplies. Additionally, a farm vehicle may be only incidentally operated on public highways to go from one farm to another. The farm vehicle definition does not specifically identify bale wagons or harrow beds.

Summary of Bill: Intent language is provided indicating that the Legislature intends to clarify that Washington law defines farm vehicles to include bale wagons or harrow beds in order to encourage the Internal Revenue Service to also define qualified farm vehicles as such for federal tax purposes.

Specifies that included in the state statutory definition of farm vehicle are bale wagons or harrow beds.

Appropriation: None.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Fiscal Note: Not requested.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: None.

Persons Testifying: No one.