
SENATE BILL 5862

State of Washington 63rd Legislature 2013 Regular Session

By Senators Honeyford, Holmquist Newbry, and Schoesler

Read first time 02/28/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing tax exemptions for mint growers and
2 processors of propane or natural gas to distill mint oil; adding a new
3 section to chapter 82.04 RCW; adding a new section to chapter 82.08
4 RCW; and adding a new section to chapter 82.12 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 This chapter does not apply to amounts derived by mint growers and
9 processors engaged in the manufacturing and wholesaling of mint.

10 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
11 to read as follows:

12 (1) The tax levied by RCW 82.08.020 does not apply to sales to mint
13 growers and processors of propane or natural gas used to distill mint
14 oil. The propane or natural gas must be used exclusively to distill
15 mint oil.

16 (2) The exemption is available only when the buyer provides the
17 seller with an exemption certificate in a form and manner prescribed by

1 the department. The seller must retain a copy of the certificate for
2 the seller's files.

3 NEW SECTION. **Sec. 3.** 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 with respect to the
6 use by mint growers and processors of propane or natural gas to distill
7 mint oil. The propane or natural gas must be used exclusively to
8 distill mint oil.

9 (2) The exemption certificate and recordkeeping requirements of
10 section 2 of this act apply to this section.

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