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**HOUSE BILL 2571**

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**State of Washington 64th Legislature 2016 Regular Session**

**By** Representatives Dent, Blake, Buys, Chandler, Peterson, Johnson, Manweller, Walsh, Holy, Caldier, Klippert, Schmick, and Griffey

AN ACT Relating to sales of personal property used in conducting a farm activity where the sale is made by or through an auctioneer; amending RCW 82.08.0257 and 82.12.0258; and creating new sections.

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

**Sec.**  RCW 82.08.0257 and 2014 c 140 s 15 are each amended to read as follows:

The tax levied by RCW 82.08.020 does not apply to ((~~auction~~)) sales made by or through auctioneers of personal property (including household goods) that has been used in conducting a farm activity, when the seller thereof is a farmer as defined in RCW 82.04.213 ((~~and the sale is held or conducted upon a farm and not otherwise~~)). The exemption in this section does not apply to personal property used by the seller in the production of marijuana, useable marijuana, or marijuana-infused products.

**Sec.**  RCW 82.12.0258 and 2014 c 140 s 16 are each amended to read as follows:

The provisions of this chapter do not apply in respect to the use of personal property (including household goods) that has been used in conducting a farm activity, if such property was purchased from a farmer as defined in RCW 82.04.213 at ((~~an auction~~)) a sale held or conducted by an auctioneer ((~~upon a farm and not otherwise~~)). The exemption in this section does not apply to personal property used by the seller in the production of marijuana, useable marijuana, or marijuana-infused products.

NEW SECTION. **Sec.**  This act applies to the sale and use of personal property occurring on or after July 1, 2016.

NEW SECTION. **Sec.**  RCW 82.32.805 and 82.32.808 do not apply to this act.

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