
SENATE BILL 5017

State of Washington

64th Legislature

2015 Regular Session

By Senators Honeyford, Rolfes, King, Sheldon, and Hatfield

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1 AN ACT Relating to defining honey bee products and services as an
2 agricultural product; amending RCW 82.04.213, 82.04.330, 82.04.050,
3 and 82.08.855; creating new sections; repealing RCW 82.04.629,
4 82.04.630, 82.08.0204, 82.12.0204, 82.08.200, 82.12.200, and
5 43.136.047; providing an effective date; and declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** This section is the tax preference
8 performance statement for the tax preference contained in this act.
9 This performance statement is only intended to be used for subsequent
10 evaluation of the tax preference. It is not intended to create a
11 private right of action by any party or be used to determine
12 eligibility for preferential tax treatment.

13 It is the legislature's specific public policy objective to
14 support the honey bee industry and provide tax relief to eligible
15 apiarists. Honey bees pollinate eighty percent of the nation's
16 flowering crops, which include agricultural crops. They are vitally
17 important to agriculture and an integral part of food production.
18 Therefore, the legislature intends to permanently include eligible
19 apiarists within the definition of farmer and define honey bee
20 products as agricultural products so that they may receive the same
21 tax relief as that provided to other sectors of agriculture. Because

1 the legislature intends for the changes in this act to be permanent,
2 they are exempt from the ten-year expiration provision in RCW
3 82.32.805(1)(a).

4 **Sec. 2.** RCW 82.04.213 and 2014 c 140 s 2 are each amended to
5 read as follows:

6 (1) "Agricultural product" means any product of plant cultivation
7 or animal husbandry including, but not limited to: A product of
8 horticulture, grain cultivation, vermiculture, viticulture, or
9 aquaculture as defined in RCW 15.85.020; plantation Christmas trees;
10 short-rotation hardwoods as defined in RCW 84.33.035; turf; or any
11 animal including but not limited to an animal that is a private
12 sector cultured aquatic product as defined in RCW 15.85.020, or a
13 bird, or insect, or the substances obtained from such an animal
14 including honey bee products. "Agricultural product" does not include
15 marijuana, useable marijuana, or marijuana-infused products, or
16 animals defined as pet animals under RCW 16.70.020.

17 (2)(a) "Farmer" means any person engaged in the business of
18 growing, raising, or producing, upon the person's own lands or upon
19 the lands in which the person has a present right of possession, any
20 agricultural product to be sold, and the growing, raising, or
21 producing honey bee products for sale, or providing bee pollination
22 services, by an eligible apiarist. "Farmer" does not include a person
23 growing, raising, or producing such products for the person's own
24 consumption; a person selling any animal or substance obtained
25 therefrom in connection with the person's business of operating a
26 stockyard or a slaughter or packing house; or a person in respect to
27 the business of taking, cultivating, or raising timber.

28 (b) "Eligible apiarist" means a person who owns or keeps one or
29 more bee colonies and who grows, raises, or produces honey bee
30 products for sale at wholesale and is registered under RCW 15.60.021.

31 (c) "Honey bee products" means queen honey bees, packaged honey
32 bees, honey, pollen, bees wax, propolis, or other substances obtained
33 from honey bees. "Honey bee products" does not include manufactured
34 substances or articles.

35 (3) The terms "agriculture," "farming," "horticulture,"
36 "horticultural," and "horticultural product" may not be construed to
37 include or relate to marijuana, useable marijuana, or marijuana-
38 infused products unless the applicable term is explicitly defined to
39 include marijuana, useable marijuana, or marijuana-infused products.

1 (4) "Marijuana," "useable marijuana," and "marijuana-infused
2 products" have the same meaning as in RCW 69.50.101.

3 **Sec. 3.** RCW 82.04.330 and 2014 c 140 s 7 are each amended to
4 read as follows:

5 (1) This chapter does not apply to any farmer in respect to the
6 sale of any agricultural product at wholesale or to any farmer who
7 grows, raises, or produces agricultural products owned by others,
8 such as custom feed operations. This exemption does not apply to any
9 person selling such products at retail or to any person selling
10 manufactured substances or articles. This chapter does not apply to
11 bee pollination services provided to a farmer by an eligible
12 apiarist.

13 (2) This chapter also does not apply to any persons who
14 participate in the federal conservation reserve program or its
15 successor administered by the United States department of agriculture
16 with respect to land enrolled in that program.

17 **Sec. 4.** RCW 82.04.050 and 2013 2nd sp.s. c 13 s 802 are each
18 amended to read as follows:

19 (1)(a) "Sale at retail" or "retail sale" means every sale of
20 tangible personal property (including articles produced, fabricated,
21 or imprinted) to all persons irrespective of the nature of their
22 business and including, among others, without limiting the scope
23 hereof, persons who install, repair, clean, alter, improve,
24 construct, or decorate real or personal property of or for consumers
25 other than a sale to a person who:

26 (i) Purchases for the purpose of resale as tangible personal
27 property in the regular course of business without intervening use by
28 such person, but a purchase for the purpose of resale by a regional
29 transit authority under RCW 81.112.300 is not a sale for resale; or

30 (ii) Installs, repairs, cleans, alters, imprints, improves,
31 constructs, or decorates real or personal property of or for
32 consumers, if such tangible personal property becomes an ingredient
33 or component of such real or personal property without intervening
34 use by such person; or

35 (iii) Purchases for the purpose of consuming the property
36 purchased in producing for sale as a new article of tangible personal
37 property or substance, of which such property becomes an ingredient
38 or component or is a chemical used in processing, when the primary

1 purpose of such chemical is to create a chemical reaction directly
2 through contact with an ingredient of a new article being produced
3 for sale; or

4 (iv) Purchases for the purpose of consuming the property
5 purchased in producing ferrosilicon which is subsequently used in
6 producing magnesium for sale, if the primary purpose of such property
7 is to create a chemical reaction directly through contact with an
8 ingredient of ferrosilicon; or

9 (v) Purchases for the purpose of providing the property to
10 consumers as part of competitive telephone service, as defined in RCW
11 82.04.065; or

12 (vi) Purchases for the purpose of satisfying the person's
13 obligations under an extended warranty as defined in subsection (7)
14 of this section, if such tangible personal property replaces or
15 becomes an ingredient or component of property covered by the
16 extended warranty without intervening use by such person.

17 (b) The term includes every sale of tangible personal property
18 that is used or consumed or to be used or consumed in the performance
19 of any activity defined as a "sale at retail" or "retail sale" even
20 though such property is resold or used as provided in (a)(i) through
21 (vi) of this subsection following such use.

22 (c) The term also means every sale of tangible personal property
23 to persons engaged in any business that is taxable under RCW
24 82.04.280(1) (a), (b), and (g), 82.04.290, and 82.04.2908.

25 (2) The term "sale at retail" or "retail sale" includes the sale
26 of or charge made for tangible personal property consumed and/or for
27 labor and services rendered in respect to the following:

28 (a) The installing, repairing, cleaning, altering, imprinting, or
29 improving of tangible personal property of or for consumers,
30 including charges made for the mere use of facilities in respect
31 thereto, but excluding charges made for the use of self-service
32 laundry facilities, and also excluding sales of laundry service to
33 nonprofit health care facilities, and excluding services rendered in
34 respect to live animals, birds and insects;

35 (b) The constructing, repairing, decorating, or improving of new
36 or existing buildings or other structures under, upon, or above real
37 property of or for consumers, including the installing or attaching
38 of any article of tangible personal property therein or thereto,
39 whether or not such personal property becomes a part of the realty by
40 virtue of installation, and also includes the sale of services or

1 charges made for the clearing of land and the moving of earth
2 excepting the mere leveling of land used in commercial farming or
3 agriculture;

4 (c) The constructing, repairing, or improving of any structure
5 upon, above, or under any real property owned by an owner who conveys
6 the property by title, possession, or any other means to the person
7 performing such construction, repair, or improvement for the purpose
8 of performing such construction, repair, or improvement and the
9 property is then reconveyed by title, possession, or any other means
10 to the original owner;

11 (d) The cleaning, fumigating, razing, or moving of existing
12 buildings or structures, but does not include the charge made for
13 janitorial services; and for purposes of this section the term
14 "janitorial services" means those cleaning and caretaking services
15 ordinarily performed by commercial janitor service businesses
16 including, but not limited to, wall and window washing, floor
17 cleaning and waxing, and the cleaning in place of rugs, drapes and
18 upholstery. The term "janitorial services" does not include painting,
19 papering, repairing, furnace or septic tank cleaning, snow removal or
20 sandblasting;

21 (e) Automobile towing and similar automotive transportation
22 services, but not in respect to those required to report and pay
23 taxes under chapter 82.16 RCW;

24 (f) The furnishing of lodging and all other services by a hotel,
25 rooming house, tourist court, motel, trailer camp, and the granting
26 of any similar license to use real property, as distinguished from
27 the renting or leasing of real property, and it is presumed that the
28 occupancy of real property for a continuous period of one month or
29 more constitutes a rental or lease of real property and not a mere
30 license to use or enjoy the same. For the purposes of this
31 subsection, it is presumed that the sale of and charge made for the
32 furnishing of lodging for a continuous period of one month or more to
33 a person is a rental or lease of real property and not a mere license
34 to enjoy the same;

35 (g) The installing, repairing, altering, or improving of digital
36 goods for consumers;

37 (h) Persons taxable under (a), (b), (c), (d), (e), (f), and (g)
38 of this subsection when such sales or charges are for property, labor
39 and services which are used or consumed in whole or in part by such
40 persons in the performance of any activity defined as a "sale at

1 retail" or "retail sale" even though such property, labor and
2 services may be resold after such use or consumption. Nothing
3 contained in this subsection may be construed to modify subsection
4 (1) of this section and nothing contained in subsection (1) of this
5 section may be construed to modify this subsection.

6 (3) The term "sale at retail" or "retail sale" includes the sale
7 of or charge made for personal, business, or professional services
8 including amounts designated as interest, rents, fees, admission, and
9 other service emoluments however designated, received by persons
10 engaging in the following business activities:

11 (a)(i) Amusement and recreation services including but not
12 limited to golf, pool, billiards, skating, bowling, ski lifts and
13 tows, day trips for sightseeing purposes, and others, when provided
14 to consumers.

15 (ii) Until July 1, 2017, amusement and recreation services do not
16 include the opportunity to dance provided by an establishment in
17 exchange for a cover charge.

18 (iii) For purposes of this subsection (3)(a):

19 (A) "Cover charge" means a charge, regardless of its label, to
20 enter an establishment or added to the purchaser's bill by an
21 establishment or otherwise collected after entrance to the
22 establishment, and the purchaser is provided the opportunity to dance
23 in exchange for payment of the charge.

24 (B) "Opportunity to dance" means that an establishment provides a
25 designated physical space, on either a temporary or permanent basis,
26 where customers are allowed to dance and the establishment either
27 advertises or otherwise makes customers aware that it has an area for
28 dancing;

29 (b) Abstract, title insurance, and escrow services;

30 (c) Credit bureau services;

31 (d) Automobile parking and storage garage services;

32 (e) Landscape maintenance and horticultural services but
33 excluding (i) horticultural services provided to farmers and (ii)
34 pruning, trimming, repairing, removing, and clearing of trees and
35 brush near electric transmission or distribution lines or equipment,
36 if performed by or at the direction of an electric utility;

37 (f) Service charges associated with tickets to professional
38 sporting events; and

1 (g) The following personal services: Physical fitness services,
2 tanning salon services, tattoo parlor services, steam bath services,
3 turkish bath services, escort services, and dating services.

4 (4)(a) The term also includes the renting or leasing of tangible
5 personal property to consumers.

6 (b) The term does not include the renting or leasing of tangible
7 personal property where the lease or rental is for the purpose of
8 sublease or subrent.

9 (5) The term also includes the providing of "competitive
10 telephone service," "telecommunications service," or "ancillary
11 services," as those terms are defined in RCW 82.04.065, to consumers.

12 (6)(a) The term also includes the sale of prewritten computer
13 software to a consumer, regardless of the method of delivery to the
14 end user. For purposes of this subsection (6)(a), the sale of
15 prewritten computer software includes the sale of or charge made for
16 a key or an enabling or activation code, where the key or code is
17 required to activate prewritten computer software and put the
18 software into use. There is no separate sale of the key or code from
19 the prewritten computer software, regardless of how the sale may be
20 characterized by the vendor or by the purchaser.

21 The term "retail sale" does not include the sale of or charge
22 made for:

23 (i) Custom software; or

24 (ii) The customization of prewritten computer software.

25 (b)(i) The term also includes the charge made to consumers for
26 the right to access and use prewritten computer software, where
27 possession of the software is maintained by the seller or a third
28 party, regardless of whether the charge for the service is on a per
29 use, per user, per license, subscription, or some other basis.

30 (ii)(A) The service described in (b)(i) of this subsection (6)
31 includes the right to access and use prewritten computer software to
32 perform data processing.

33 (B) For purposes of this subsection (6)(b)(ii), "data processing"
34 means the systematic performance of operations on data to extract the
35 required information in an appropriate form or to convert the data to
36 usable information. Data processing includes check processing, image
37 processing, form processing, survey processing, payroll processing,
38 claim processing, and similar activities.

39 (7) The term also includes the sale of or charge made for an
40 extended warranty to a consumer. For purposes of this subsection,

1 "extended warranty" means an agreement for a specified duration to
2 perform the replacement or repair of tangible personal property at no
3 additional charge or a reduced charge for tangible personal property,
4 labor, or both, or to provide indemnification for the replacement or
5 repair of tangible personal property, based on the occurrence of
6 specified events. The term "extended warranty" does not include an
7 agreement, otherwise meeting the definition of extended warranty in
8 this subsection, if no separate charge is made for the agreement and
9 the value of the agreement is included in the sales price of the
10 tangible personal property covered by the agreement. For purposes of
11 this subsection, "sales price" has the same meaning as in RCW
12 82.08.010.

13 (8)(a) The term also includes the following sales to consumers of
14 digital goods, digital codes, and digital automated services:

15 (i) Sales in which the seller has granted the purchaser the right
16 of permanent use;

17 (ii) Sales in which the seller has granted the purchaser a right
18 of use that is less than permanent;

19 (iii) Sales in which the purchaser is not obligated to make
20 continued payment as a condition of the sale; and

21 (iv) Sales in which the purchaser is obligated to make continued
22 payment as a condition of the sale.

23 (b) A retail sale of digital goods, digital codes, or digital
24 automated services under this subsection (8) includes any services
25 provided by the seller exclusively in connection with the digital
26 goods, digital codes, or digital automated services, whether or not a
27 separate charge is made for such services.

28 (c) For purposes of this subsection, "permanent" means perpetual
29 or for an indefinite or unspecified length of time. A right of
30 permanent use is presumed to have been granted unless the agreement
31 between the seller and the purchaser specifies or the circumstances
32 surrounding the transaction suggest or indicate that the right to use
33 terminates on the occurrence of a condition subsequent.

34 (9) The term also includes the charge made for providing tangible
35 personal property along with an operator for a fixed or indeterminate
36 period of time. A consideration of this is that the operator is
37 necessary for the tangible personal property to perform as designed.
38 For the purpose of this subsection (9), an operator must do more than
39 maintain, inspect, or set up the tangible personal property.

1 (10) The term does not include the sale of or charge made for
2 labor and services rendered in respect to the building, repairing, or
3 improving of any street, place, road, highway, easement, right-of-
4 way, mass public transportation terminal or parking facility, bridge,
5 tunnel, or trestle which is owned by a municipal corporation or
6 political subdivision of the state or by the United States and which
7 is used or to be used primarily for foot or vehicular traffic
8 including mass transportation vehicles of any kind.

9 (11) The term also does not include sales of chemical sprays or
10 washes to persons for the purpose of postharvest treatment of fruit
11 for the prevention of scald, fungus, mold, or decay, nor does it
12 include sales of feed, seed, seedlings, fertilizer, agents for
13 enhanced pollination including insects such as bees, and spray
14 materials to: (a) Persons who participate in the federal conservation
15 reserve program, the environmental quality incentives program, the
16 wetlands reserve program, and the wildlife habitat incentives
17 program, or their successors administered by the United States
18 department of agriculture; (b) farmers for the purpose of producing
19 for sale any agricultural product; (c) farmers for the purpose of
20 providing bee pollination services; and (~~(e)~~) (d) farmers acting
21 under cooperative habitat development or access contracts with an
22 organization exempt from federal income tax under 26 U.S.C. Sec.
23 501(c)(3) of the federal internal revenue code or the Washington
24 state department of fish and wildlife to produce or improve wildlife
25 habitat on land that the farmer owns or leases.

26 (12) The term does not include the sale of or charge made for
27 labor and services rendered in respect to the constructing,
28 repairing, decorating, or improving of new or existing buildings or
29 other structures under, upon, or above real property of or for the
30 United States, any instrumentality thereof, or a county or city
31 housing authority created pursuant to chapter 35.82 RCW, including
32 the installing, or attaching of any article of tangible personal
33 property therein or thereto, whether or not such personal property
34 becomes a part of the realty by virtue of installation. Nor does the
35 term include the sale of services or charges made for the clearing of
36 land and the moving of earth of or for the United States, any
37 instrumentality thereof, or a county or city housing authority. Nor
38 does the term include the sale of services or charges made for
39 cleaning up for the United States, or its instrumentalities,

1 radioactive waste and other by-products of weapons production and
2 nuclear research and development.

3 (13) The term does not include the sale of or charge made for
4 labor, services, or tangible personal property pursuant to agreements
5 providing maintenance services for bus, rail, or rail fixed guideway
6 equipment when a regional transit authority is the recipient of the
7 labor, services, or tangible personal property, and a transit agency,
8 as defined in RCW 81.104.015, performs the labor or services.

9 (14) The term does not include the sale for resale of any service
10 described in this section if the sale would otherwise constitute a
11 "sale at retail" and "retail sale" under this section.

12 **Sec. 5.** RCW 82.08.855 and 2014 c 97 s 601 are each amended to
13 read as follows:

14 (1) The tax levied by RCW 82.08.020 does not apply to the sale to
15 an eligible farmer of:

16 (a) Replacement parts for qualifying farm machinery and
17 equipment;

18 (b) Labor and services rendered in respect to the installing of
19 replacement parts; and

20 (c) Labor and services rendered in respect to the repairing of
21 qualifying farm machinery and equipment, provided that during the
22 course of repairing no tangible personal property is installed,
23 incorporated, or placed in, or becomes an ingredient or component of,
24 the qualifying farm machinery and equipment other than replacement
25 parts.

26 (2)(a) Notwithstanding anything to the contrary in this chapter,
27 if a single transaction involves services that are not exempt under
28 this section and services that would be exempt under this section if
29 provided separately, the exemptions provided in subsection (1)(b) and
30 (c) of this section apply if: (i) The seller makes a separately
31 itemized charge for labor and services described in subsection (1)(b)
32 or (c) of this section; and (ii) the separately itemized charge does
33 not exceed the seller's usual and customary charge for such services.

34 (b) If the requirements in (a)(i) and (ii) of this subsection (2)
35 are met, the exemption provided in subsection (1)(b) or (c) of this
36 section applies to the separately itemized charge for labor and
37 services described in subsection (1)(b) or (c) of this section.

38 (3)(a) A purchaser claiming an exemption under this section must
39 keep records necessary for the department to verify eligibility under

1 this section. Sellers making tax-exempt sales under this section must
2 obtain an exemption certificate from the purchaser in a form and
3 manner prescribed by the department. In lieu of an exemption
4 certificate, a seller may capture the relevant data elements as
5 allowed under the streamlined sales and use tax agreement. The seller
6 must retain a copy of the certificate or the data elements for the
7 seller's files.

8 (b)(i) For a person who is an eligible farmer as defined in
9 subsection (4)(b)(iv) of this section, the exemption is conditioned
10 upon:

11 (A) The eligible farmer having gross sales or a harvested value
12 of agricultural products grown, raised, or produced by that person or
13 gross sales of bee pollination services of at least ten thousand
14 dollars in the first full tax year in which the person engages in
15 business as a farmer; or

16 (B) The eligible farmer, during the first full tax year in which
17 that person engages in business as a farmer, growing, raising, or
18 producing agricultural products or bee pollination services having an
19 estimated value at any time during that year of at least ten thousand
20 dollars, if the person will not sell or harvest an agricultural
21 product or bee pollination service during the first full tax year in
22 which the person engages in business as a farmer.

23 (ii) If a person fails to meet the condition provided in
24 (b)(i)(A) or (B) of this subsection, the person must repay any taxes
25 exempted under this section. Any taxes for which an exemption under
26 this section was claimed are due and payable to the department within
27 thirty days of the end of the first full tax year in which the person
28 engages in business as a farmer. The department must assess interest
29 on the taxes for which the exemption was claimed as provided in
30 chapter 82.32 RCW, retroactively to the date the exemption was
31 claimed, and accrues until the taxes for which the exemption was
32 claimed are paid. Penalties may not be imposed on any tax required to
33 be paid under this subsection (3) (b)(ii) if full payment is received
34 by the due date.

35 (4) The definitions in this subsection apply throughout this
36 section unless the context clearly requires otherwise.

37 (a) "Agricultural products" has the meaning provided in RCW
38 82.04.213.

39 (b) "Eligible farmer" means:

1 (i) A farmer as defined in RCW 82.04.213 whose gross sales or
2 harvested value of agricultural products grown, raised, or produced
3 by that person or gross sales of bee pollination services was at
4 least ten thousand dollars for the immediately preceding tax year;

5 (ii) A farmer as defined in RCW 82.04.213 whose agricultural
6 products had an estimated value of at least ten thousand dollars for
7 the immediately preceding tax year, if the person did not sell or
8 harvest an agricultural product or bee pollination service during
9 that year;

10 (iii) A farmer as defined in RCW 82.04.213 who has merely changed
11 identity or the form of ownership of an entity that was an eligible
12 farmer, where there was no change in beneficial ownership, and the
13 combined gross sales, harvested value, or estimated value of
14 agricultural products or bee pollination services by both entities
15 met the requirements of (b)(i) or (ii) of this subsection for the
16 immediately preceding tax year;

17 (iv) A farmer as defined in RCW 82.04.213((7)) who does not meet
18 the definition of "eligible farmer" in (b)(i), (ii), or (iii) of this
19 subsection, and who did not engage in farming for the entire
20 immediately preceding tax year, because the farmer is either new to
21 farming or newly returned to farming; or

22 (v) Anyone who otherwise meets the definition of "eligible
23 farmer" in this subsection except that they are not a "person" as
24 defined in RCW 82.04.030.

25 (c) "Farm vehicle" has the same meaning as in RCW 46.04.181.

26 (d) "Harvested value" means the number of units of the
27 agricultural product that were grown, raised, or produced, multiplied
28 by the average sales price of the agricultural product. For purposes
29 of this subsection (4)(d), "average sales price" means the average
30 price per unit of agricultural product received by farmers in this
31 state as reported by the United States department of agriculture's
32 national agricultural statistics service for the twelve-month period
33 that coincides with, or that ends closest to, the end of the relevant
34 tax year, regardless of whether the prices are subject to revision.
35 If the price per unit of an agricultural product received by farmers
36 in this state is not available from the national agricultural
37 statistics service, average sales price may be determined by using
38 the average price per unit of agricultural product received by
39 farmers in this state as reported by a recognized authority for the
40 agricultural product.

1 (e) "Qualifying farm machinery and equipment" means machinery and
2 equipment used primarily by an eligible farmer for growing, raising,
3 or producing agricultural products, providing bee pollination
4 services, or both. "Qualifying farm machinery and equipment" does not
5 include:

6 (i) Vehicles as defined in RCW 46.04.670, other than farm
7 tractors as defined in RCW 46.04.180, farm vehicles, and other farm
8 implements. For purposes of this subsection (4)(e)(i), "farm
9 implement" means machinery or equipment manufactured, designed, or
10 reconstructed for agricultural purposes and used primarily by an
11 eligible farmer to grow, raise, or produce agricultural products, but
12 does not include lawn tractors and all-terrain vehicles;

13 (ii) Aircraft;

14 (iii) Hand tools and hand-powered tools; and

15 (iv) Property with a useful life of less than one year.

16 (f)(i) "Replacement parts" means those parts that replace an
17 existing part, or which are essential to maintain the working
18 condition, of a piece of qualifying farm machinery or equipment.

19 (ii) Paint, fuel, oil, hydraulic fluids, antifreeze, and similar
20 items are not replacement parts except when installed, incorporated,
21 or placed in qualifying farm machinery and equipment during the
22 course of installing replacement parts as defined in (f)(i) of this
23 subsection or making repairs as described in subsection (1)(c) of
24 this section.

25 (g) "Tax year" means the period for which a person files its
26 federal income tax return, irrespective of whether the period
27 represents a calendar year, fiscal year, or some other consecutive
28 twelve-month period. If a person is not required to file a federal
29 income tax return, "tax year" means a calendar year.

30 NEW SECTION. **Sec. 6.** The following acts or parts of acts are
31 each repealed:

32 (1) RCW 82.04.629 (Exemptions—Honey bee products) and 2013 2nd
33 sp.s. c 13 s 306 & 2008 c 314 s 2;

34 (2) RCW 82.04.630 (Exemptions—Bee pollination services) and 2013
35 2nd sp.s. c 13 s 307 & 2008 c 314 s 3;

36 (3) RCW 82.08.0204 (Exemptions—Honey bees) and 2013 2nd sp.s. c
37 13 s 308 & 2008 c 314 s 4;

- 1 (4) RCW 82.12.0204 (Exemptions—Honey bees) and 2013 2nd sp.s. c
2 13 s 309 & 2008 c 314 s 5;
- 3 (5) RCW 82.08.200 (Exemptions—Honey beekeepers) and 2013 2nd
4 sp.s. c 13 s 302;
- 5 (6) RCW 82.12.200 (Exemptions—Honey beekeepers) and 2013 2nd
6 sp.s. c 13 s 303; and
- 7 (7) RCW 43.136.047 (Beekeeper evaluation) and 2013 2nd sp.s. c 13
8 s 304.

9 NEW SECTION. **Sec. 7.** The legislature intends for the amendments
10 in this act to be permanent. Therefore, the amendments in this act
11 are exempt from the ten-year expiration provision in RCW
12 82.32.805(1)(a).

13 NEW SECTION. **Sec. 8.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of
15 the state government and its existing public institutions, and takes
16 effect July 1, 2015.

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