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**SUBSTITUTE SENATE BILL 6571**

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**State of Washington**

**65th Legislature**

**2018 Regular Session**

**By** Senate Agriculture, Water, Natural Resources & Parks (originally sponsored by Senators Warnick, Takko, Wellman, Short, Becker, Brown, Bailey, Wagoner, Palumbo, King, Ericksen, Padden, and Zeiger)

READ FIRST TIME 02/02/18.

1 AN ACT Relating to providing a sales and use tax exemption for  
2 agricultural education students; adding a new section to chapter  
3 82.08 RCW; adding a new section to chapter 82.12 RCW; and providing  
4 an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08  
7 RCW to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to the sale of  
9 qualifying purchases to an agricultural education student.

10 (2) The exemption is available only when the buyer provides the  
11 seller with an exemption certificate in a form and manner prescribed  
12 by the department. The seller must retain a copy of the certificate  
13 for the seller's files.

14 (3) The definitions in this subsection apply throughout this  
15 section unless the context clearly requires otherwise.

16 (a) "Agricultural education student" means a person twenty-one  
17 years of age or younger who is an active member of a student  
18 agricultural education organization.

19 (b) "Qualifying purchases" means livestock, feed, veterinary  
20 services, medicines, and supplies, used in conjunction with a junior  
21 livestock show.

1 (c) "Student agricultural education organization" means a  
2 nonprofit organization that provides instructional programs in  
3 agricultural education to prepare students for a wide range of  
4 careers in agriculture, agribusiness, and other agriculture-related  
5 occupations.

6 (4) This section is exempt from the provisions of RCW 82.32.805  
7 and 82.32.808.

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

10 (1) This chapter does not apply to use of qualifying purchases by  
11 an agricultural education student.

12 (2) The definitions, conditions, and requirements of section 1 of  
13 this act apply to this section.

14 (3) This section is exempt from the provisions of RCW 82.32.805  
15 and 82.32.808.

16 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2018.

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