
SENATE BILL 6571

State of Washington

65th Legislature

2018 Regular Session

By Senators Warnick, Takko, Wellman, Short, Becker, Brown, Bailey, Wagoner, Palumbo, King, Ericksen, Padden, and Zeiger

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; and adding a new section to chapter 82.12 RCW.

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

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

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

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

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

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

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

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