

SSB 5628 - H AMD 2185

By Representative Walsh

WITHDRAWN 03/12/2020

1 On page 5, line 4, after "(3)" strike "There are no other
2 exemptions from this tax." and insert "Any farmer producing
3 agricultural products as defined in RCW 82.04.213 who has paid the
4 additional sales tax imposed by this chapter on the rental of heavy
5 equipment is eligible for an exemption in the form of a remittance. A
6 person claiming an exemption from state tax in the form of a
7 remittance must pay the tax imposed by this chapter. The buyer may
8 then apply to the department for remittance of the tax paid under this
9 chapter for heavy equipment rental used in the production of
10 agricultural products. The department may determine the manner and
11 frequency of application for the remittance authorized in this
12 section."

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EFFECT: Farmers producing agricultural products are eligible for an exemption, in the form of a remittance, from the additional sales tax paid for heavy equipment rental used in agricultural production.

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