
HOUSE BILL 1757

State of Washington

68th Legislature

2023 Regular Session

By Representatives Corry, Springer, Chapman, Dent, and Schmidt

Read first time 02/06/23. Referred to Committee on Finance.

1 AN ACT Relating to providing a sales and use tax remittance to
2 qualified farmers; adding a new section to chapter 82.08 RCW; adding
3 a new section to chapter 82.12 RCW; creating a new section; and
4 providing 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) Subject to the limitations of this section, the tax levied by
9 RCW 82.08.020 does not apply to sales of goods and services purchased
10 by an eligible farmer. The exemption under this section is in the
11 form of a remittance.

12 (2) An eligible farmer claiming an exemption from state and local
13 tax in the form of the remittance under this section must pay the tax
14 under RCW 82.08.020 and all applicable local sales taxes. The
15 eligible farmer must specify the amount of exempted tax claimed and
16 the qualifying purchases for which the exemption is claimed. The
17 eligible farmer must retain, in adequate detail, records to enable
18 the department to determine whether the eligible farmer is entitled
19 to an exemption under this section.

20 (3)(a) An eligible farmer is entitled to an exemption in the
21 amount of business and occupation tax paid pursuant to chapter 82.04

1 RCW for the period from December 31, 2020, through July 1, 2022, that
2 would have been exempt pursuant to RCW 82.04.758, had the exemption
3 been available during the period.

4 (b) The exemption under this section is available until the
5 eligible farmer receives remittances that total an amount equal to
6 the amount calculated under (a) of this subsection and may be carried
7 over until used.

8 (4) For the purposes of this section, "eligible farmer" has the
9 same meaning as in RCW 82.04.758.

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

12 (1) The provisions of this chapter do not apply with respect to
13 the use of goods or services by an eligible farmer.

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

16 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
17 to this act.

18 NEW SECTION. **Sec. 4.** This act takes effect August 1, 2023.

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