

**RCW 84.40.220 Merchant's personalty held for sale—Consignment from out of state—Nursery stock assessable as growing crops.** Whoever owns, or has in his or her possession or subject to his or her control, any goods, merchandise, grain, or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him or her from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he or she is by this title required to make out and to deliver to the assessor a statement of his or her other personal property, he or she shall state the value of such property pertaining to his or her business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him or her from any other place for the sole purpose of being stored or forwarded, if he or she has no interest in such property nor any profit to be derived from its sale. The growing stock of nursery dealers, which is owned by the original producer thereof or which has been held or possessed by the nursery dealers for one hundred eighty days or more, shall, whether personal or real property, be considered the same as growing crops on cultivated lands: PROVIDED, That the nursery dealers be licensed by the department of agriculture: PROVIDED FURTHER, That an original producer, within the meaning of this section, shall include a person who, beginning with seeds, cuttings, bulbs, corms, or any form of immature plants, grows such plants in the course of their development into either a marketable partially grown product or a marketable consumer product. [2013 c 23 s 362; 1974 ex.s. c 83 s 1; 1971 ex.s. c 18 s 1; 1961 c 15 s 84.40.220. Prior: 1939 c 116 s 1; 1925 ex.s. c 130 s 25; 1897 c 71 s 18; 1893 c 124 s 18; 1891 c 140 s 18; 1890 p 537 s 19; Code 1881 s 2839; RRS s 11129. Formerly RCW 84.40.030, part, and 84.40.220.]