
SENATE BILL 6485

State of Washington

59th Legislature

2006 Regular Session

By Senators Rasmussen, Schoesler, Sheldon, Morton, Doumit and Delvin

Read first time 01/13/2006. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to exempting the custom blending of dry fertilizer
2 from business and occupation tax; amending RCW 82.04.120; adding a new
3 section to chapter 82.04 RCW; creating new sections; providing an
4 effective date; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.04.120 and 2003 c 168 s 604 are each amended to
7 read as follows:

8 (1) "To manufacture" embraces all activities of a commercial or
9 industrial nature wherein labor or skill is applied, by hand or
10 machinery, to materials so that as a result thereof a new, different or
11 useful substance or article of tangible personal property is produced
12 for sale or commercial or industrial use, and shall include: ~~((+1))~~
13 (a) The production or fabrication of special made or custom made
14 articles; ~~((+2))~~ (b) the production or fabrication of dental
15 appliances, devices, restorations, substitutes, or other dental
16 laboratory products by a dental laboratory or dental technician;
17 ~~((+3))~~ (c) cutting, delimiting, and measuring of felled, cut, or taken
18 trees; and ~~((+4))~~ (d) crushing and/or blending of rock, sand, stone,
19 gravel, or ore.

1 (2) "To manufacture" shall not include: (a) Conditioning of seed
2 for use in planting; (b) cubing hay or alfalfa; (c) activities which
3 consist of cutting, grading, or ice glazing seafood which has been
4 cooked, frozen, or canned outside this state; (d) the growing,
5 harvesting, or producing of agricultural products; (e) packing of
6 agricultural products, including sorting, washing, rinsing, grading,
7 waxing, treating with fungicide, packaging, chilling, or placing in
8 controlled atmospheric storage; ~~((e))~~ (f) the production of computer
9 software if the computer software is delivered from the seller to the
10 purchaser by means other than tangible storage media, including the
11 delivery by use of a tangible storage media where the tangible storage
12 media is not physically transferred to the purchaser; or (g) the custom
13 blending of dry fertilizer.

14 NEW SECTION. Sec. 2. A new section is added to chapter 82.04 RCW
15 to read as follows:

16 (1) This chapter does not apply to the custom blending of dry
17 fertilizer. The exemption provided by this section does not apply to
18 the sale of custom blended dry fertilizer.

19 (2) As used in this section and RCW 82.04.120, "custom blending of
20 dry fertilizer" means blending dry fertilizer according to
21 specifications furnished by the customer prior to blending.

22 NEW SECTION. Sec. 3. This act applies prospectively only and not
23 retroactively.

24 NEW SECTION. Sec. 4. This act does not affect any existing right
25 acquired or liability or obligation incurred under the section amended
26 in this act or under any rule or order adopted under those sections,
27 nor does it affect any proceeding instituted under those sections.

28 NEW SECTION. Sec. 5. This act is necessary for the immediate
29 preservation of the public peace, health, or safety, or support of the
30 state government and its existing public institutions, and takes effect
31 April 1, 2006.

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