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SENATE BILL 6245

State of Washington

60th Legislature

2008 Regular Session

By Senator Carrell

Read first time 01/14/08. Referred to Committee on Ways & Means.

- AN ACT Relating to providing a sales and use tax exemption for horticultural plants native to Washington state; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
- 4 creating a new section.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 NEW SECTION. Sec. 1. The legislature finds that plants native to 7 Washington, having evolved and adapted to local conditions over 8 thousands of years, provide many environmental benefits. Native plants are resistant to most pests and diseases. Once established, native 9 10 plants require neither irrigation nor fertilization, thus helping to 11 preserve water supplies and minimize damaging chemical runoff into 12 water bodies. It is thus the intent of the legislature to provide a 13 sales and use tax exemption to promote the enhanced usage of native 14 plants and preserve our state's historic botanical legacy.
- NEW SECTION. Sec. 2. A new section is added to chapter 82.08 RCW to read as follows:
- 17 (1) The tax levied by RCW 82.08.020 does not apply to sales of native horticultural plants by nursery dealers.

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- 1 (2) The following definitions apply to this section:
- 2 (a) "Native horticultural plant" means a horticultural plant, as
- 3 defined in RCW 15.13.250, that is native to Washington, as determined
- 4 by the department of agriculture.
- 5 (b) "Nursery dealer" has the same meaning as provided in RCW
- 6 15.13.250.
- 7 (3) The department of agriculture shall have the duty of adopting
- 8 by rule a list of horticultural plants native to Washington state.
- 9 <u>NEW SECTION.</u> **Sec. 3.** A new section is added to chapter 82.12 RCW
- 10 to read as follows:
- 11 (1) The provisions of this chapter do not apply with respect to the
- 12 use of native horticultural plants.
- 13 (2) "Native horticultural plant" has the same meaning as provided
- 14 in section 2 of this act.

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