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**SUBSTITUTE SENATE BILL 6571**

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**State of Washington 65th Legislature 2018 Regular Session**

**By** Senate Agriculture, Water, Natural Resources & Parks (originally sponsored by Senators Warnick, Takko, Wellman, Short, Becker, Brown, Bailey, Wagoner, Palumbo, King, Ericksen, Padden, and Zeiger)

AN ACT Relating to providing a sales and use tax exemption for agricultural education students; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and providing an effective date.

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

NEW SECTION. **Sec.**  A new section is added to chapter 82.08 RCW to read as follows:

(1) The tax levied by RCW 82.08.020 does not apply to the sale of qualifying purchases to an agricultural education student.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Agricultural education student" means a person twenty-one years of age or younger who is an active member of a student agricultural education organization.

(b) "Qualifying purchases" means livestock, feed, veterinary services, medicines, and supplies, used in conjunction with a junior livestock show.

(c) "Student agricultural education organization" means a nonprofit organization that provides instructional programs in agricultural education to prepare students for a wide range of careers in agriculture, agribusiness, and other agriculture-related occupations.

(4) This section is exempt from the provisions of RCW 82.32.805 and 82.32.808.

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

(1) This chapter does not apply to use of qualifying purchases by an agricultural education student.

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

(3) This section is exempt from the provisions of RCW 82.32.805 and 82.32.808.

NEW SECTION. **Sec.**  This act takes effect July 1, 2018.

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