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SENATE BILL 6219

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State of Washington 57th Legislature 2001 Third Special Session

By Senators Honeyford, Rasmussen, T. Sheldon and Deccio

Read first time 07/20/2001. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax relief for agricultural businesses; adding  
2 a new section to chapter 82.04 RCW; and declaring an emergency.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
5 to read as follows:

6 (1) In computing the tax imposed under this chapter, a credit is  
7 allowed for the amount of taxes otherwise due under this chapter for  
8 businesses essential to agriculture whose business substantially  
9 involves the sale of equipment or supplies to farmers, and the business  
10 has gross income from the business or gross proceeds from sales that  
11 have decreased because of the 2001 drought by seven percent or more  
12 from the same reporting period the year before.

13 (2) The credit equals seven percent multiplied by the gross  
14 proceeds from sales or gross income from the business during the same  
15 reporting period for the prior year.

16 (3) Application for the credit shall be made in the form and manner  
17 prescribed by the department. A person taking the credit must keep  
18 records necessary for the department to verify eligibility under this

1 section. No tax credit may be claimed for periods prior to April 2001  
2 and after July 2002.

3 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
4 preservation of the public peace, health, or safety, or support of the  
5 state government and its existing public institutions, and takes effect  
6 immediately.

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