

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5496**

Chapter 17, Laws of 2001

57th Legislature  
2001 Second Special Session

TAXATION--ANIMAL HEALTH PRODUCTS

EFFECTIVE DATE: 8/1/01

Passed by the Senate June 14, 2001  
YEAS 43 NAYS 3

BRAD OWEN

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**President of the Senate**

Passed by the House June 20, 2001  
YEAS 83 NAYS 0

FRANK CHOPP

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**Speaker of the  
House of Representatives**

CLYDE BALLARD

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**Speaker of the  
House of Representatives**

Approved July 13, 2001

GARY LOCKE

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**Governor of the State of Washington**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5496** as passed by the Senate and the House of Representatives on the dates hereon set forth.

TONY M. COOK

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**Secretary**

FILED

July 13, 2001 - 3:08 p.m.

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5496**

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Passed Legislature - 2001 Second Special Session

**State of Washington    57th Legislature**

**2001 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Rasmussen, Swecker and Honeyford)

READ FIRST TIME 06/08/2001.

1        AN ACT Relating to tax rate modifications for animal health  
2 products; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; providing an effective date; and  
4 declaring an emergency.

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

6        NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8        (1) The tax levied by RCW 82.08.020 does not apply to sales to  
9 farmers or to veterinarians of animal pharmaceuticals approved by the  
10 United States department of agriculture or by the United States food  
11 and drug administration, if the pharmaceutical is to be administered to  
12 an animal that is raised by a farmer for the purpose of producing for  
13 sale an agricultural product.

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

18        (3) For the purposes of this section and section 2 of this act, the  
19 following definitions apply:

1 (a) "Farmer" and "agricultural product" mean the same as in RCW  
2 82.04.213.

3 (b) "Veterinarian" means a person who is licensed to practice  
4 veterinary medicine, surgery, or dentistry under chapter 18.92 RCW.

5 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
6 to read as follows:

7 (1) The provisions of this chapter do not apply with respect to the  
8 use by farmers or by veterinarians of animal pharmaceuticals approved  
9 by the United States department of agriculture or by the United States  
10 food and drug administration, if the pharmaceutical is administered to  
11 an animal that is raised by a farmer for the purpose of producing for  
12 sale an agricultural product.

13 (2) The definitions in section 1 of this act apply to this section.

14 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
15 preservation of the public peace, health, or safety, or support of the  
16 state government and its existing public institutions, and takes effect  
17 August 1, 2001.

Passed the Senate June 14, 2001.

Passed the House June 20, 2001.

Approved by the Governor July 13, 2001.

Filed in Office of Secretary of State July 13, 2001.