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
President of the Senate

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

FRANK CHOPP
Speaker of the House of Representatives

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.

FRANK CHOPP
Speaker of the House of Representatives

TONY M. COOK
Secretary

CLYDE BALLARD
Speaker of the House of Representatives

GARY LOCKE
Governor of the State of Washington

Secretary of State
State of Washington

Approved July 13, 2001

FILED

July 13, 2001 - 3:08 p.m.
AN ACT Relating to tax rate modifications for animal health products; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; providing an effective date; and declaring an emergency.

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

NEW SECTION. Sec. 1. 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 sales to farmers or to veterinarians of animal pharmaceuticals approved by the United States department of agriculture or by the United States food and drug administration, if the pharmaceutical is to be administered to an animal that is raised by a farmer for the purpose of producing for sale an agricultural product.

(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) For the purposes of this section and section 2 of this act, the following definitions apply:
(a) "Farmer" and "agricultural product" mean the same as in RCW 82.04.213.

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

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

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

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

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