

**RCW 82.16.325 Exemptions—Services for farms.** (1) This chapter shall not apply to any person hauling agricultural products or farm machinery or equipment for a farmer or for a person performing custom farming services, when the person providing the hauling and the farmer or person performing custom farming services are related.

(2) The exemption provided by this section shall not apply to the hauling of any substances or articles manufactured from agricultural products. For the purposes of this subsection, "manufactured" has the same meaning as "to manufacture" in RCW 82.04.120.

(3) The definitions in RCW 82.04.213 and 82.04.758 apply to this section. [2022 c 119 § 2.]

**Tax preference performance statement—Tax preference automatic expiration date exemption—Tax preference metrics exemption—Effective date—2022 c 119:** See notes following RCW 82.04.758.