

5484

Sponsor(s): Senators Hargrove and Rasmussen

Brief Description: Providing a limited sales tax exemption for certain sales of conifer seeds.

SB 5484 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Finds that in-state sellers of conifer tree seeds and persons growing customer-owned conifer seeds into seedlings are placed at a marketplace disadvantage compared to persons doing the same activity out of state because of the unique storage and growing requirements of conifer seeds.

Declares an intent to eliminate this disadvantage by providing a limited sales tax exemption for the sale of conifer tree seeds to be used to grow timber outside Washington, or sold to an Indian tribe or member to grow timber in Indian country, if upon sale the seed is immediately placed into freezer storage operated by the seller.