

6124

Sponsor(s): Senators Parlette, Rasmussen and Honeyford

Brief Description: Exempting certain used farming equipment from sales and use tax.

**SB 6124 - DIGEST**

Declares that the tax levied by RCW 82.08.020 does not apply to the sale of machinery and equipment that was previously used in a farming activity if the machinery and equipment is sold by a farmer to another farmer. "Farmer" has the meaning provided in RCW 82.04.213.

Declares that the provisions of chapter 82.12 RCW do not apply in respect to the use of machinery and equipment by a farmer if the machinery and equipment was previously used in a farming activity and is purchased or otherwise acquired from a farmer.