

FINAL BILL REPORT

EHB 1677

FULL VETO

Synopsis as Enacted

Brief Description: Authorizing a county to exempt certain property used in agriculture from taxation.

Sponsors: By Representatives Shabro, Newhouse, Bailey, Roach, Bush, Boldt, Chandler, Linville, Quall and McDermott.

House Committee on Agriculture & Natural Resources

House Committee on Finance

Senate Committee on Agriculture

Senate Committee on Ways & Means

Background:

All property in Washington is subject to an assessment and taxation for state, county, and other taxing district purposes. Machinery and equipment that is owned by farmers as personal property is exempt from state property taxes if the machinery and equipment is used exclusively for growing and producing agricultural products.

A farmer's personal property is not exempt from the tax levied by a county or other special taxing district.

Summary:

Machinery and equipment owned by a farmer as personal property is exempt from county property taxes if the farmer does not live in a rural county. To qualify for the exemption, the personal property must be used exclusively for the growing and production of agricultural products.

Votes on Final Passage:

House	92	0
Senate	36	12