

6665

Sponsor(s): Senators Hewitt, Mulliken, Honeyford, Hale, Parlette, Rasmussen and Sheahan

Brief Description: Modifying the excise taxation of fruit and vegetable processing and storage.

**SB 6665 - DIGEST**

(SUBSTITUTED FOR - SEE 1ST SUB)

Declares that chapter 82.04 RCW shall not apply to amounts received from the canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables which are subsequently sold at wholesale outside the state or which are sold at wholesale by the person canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables to purchasers outside the state or to purchasers who transport in the ordinary course of business the goods out of this state, or selling at wholesale fresh fruits and vegetables canned, preserved, frozen, processed, or dehydrated by the seller and sold to purchasers who transport in the ordinary course of business the goods out of this state.

Provides that application for deferral of taxes under this act must be made before initiation of the construction of the investment project or acquisition of equipment or machinery.

Directs the department to issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, and 82.14 RCW on each eligible investment project if the investment project is undertaken for the purpose of fresh fruit and vegetable processing, cold storage warehousing, or research and development.

Expires July 1, 2010.