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HOUSE BILL 2116

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State of Washington

59th Legislature

2005 Regular Session

By Representatives Pettigrew, Newhouse and Linville

Read first time 02/17/2005. Referred to Committee on Economic Development, Agriculture & Trade.

1 AN ACT Relating to livestock nutrient management equipment and  
2 facilities; amending RCW 82.08.890; and amending 2001 2nd sp.s. c 18 s  
3 1 (uncodified).

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.08.890 and 2001 2nd sp.s. c 18 s 2 are each amended  
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales to  
8 eligible persons of services rendered in respect to operating,  
9 repairing, cleaning, altering, or improving of ((dairy)) livestock  
10 nutrient management equipment and facilities, or to sales of tangible  
11 personal property that becomes an ingredient or component of the  
12 equipment and facilities. The equipment and facilities must be used  
13 exclusively for activities necessary to maintain a ((dairy)) nutrient  
14 management plan ((as)) required under chapter 90.64 RCW. This  
15 exemption applies to sales made after the ((dairy)) nutrient management  
16 plan is certified under chapter 90.64 RCW.

17 (2)(a) The department of revenue must provide an exemption  
18 certificate to an eligible person upon application by that person. The  
19 department of agriculture must provide a list of eligible persons to

1 the department of revenue. The application must be in a form and  
2 manner prescribed by the department and must contain information  
3 regarding the location of the ((dairy)) livestock operation and other  
4 information the department may require.

5 (b) The exemption is available only when the buyer provides the  
6 seller with an exemption certificate in a form and manner prescribed by  
7 the department. The seller must retain a copy of the certificate for  
8 the seller's files.

9 (3) The definitions in this subsection apply to this section and  
10 RCW 82.12.890 unless the context clearly requires otherwise:

11 (a) "((Dairy)) Livestock nutrient management equipment and  
12 facilities" means machinery, equipment, and structures used in the  
13 handling and treatment of ((dairy)) livestock manure, such as aerators,  
14 agitators, alley scrapers, augers, dams, gutter cleaners, loaders,  
15 lagoons, pipes, pumps, separators, and tanks. The term also includes  
16 tangible personal property that becomes an ingredient or component of  
17 the equipment and facilities, including repair and replacement parts.

18 (b) "Eligible person" means a person (i) licensed to produce milk  
19 under chapter 15.36 RCW or (ii) holding a livestock national pollutant  
20 discharge elimination system permit, who has a certified ((dairy))  
21 livestock nutrient management plan by ((December 31, 2003, as required

22 by chapter 90.64 RCW)) April 14, 2006.

23 **Sec. 2.** 2001 2nd sp.s. c 18 s 1 (uncodified) is amended to read as  
24 follows:

25 It is the intent of the legislature to provide tax exemptions to  
26 assist ((dairy)) livestock farmers to comply with ((the dairy nutrient  
27 management act,)) chapter 90.64 RCW, and to assist public or private  
28 entities to establish and operate anaerobic digesters to treat  
29 ((dairy)) livestock nutrients on a regional or on-farm basis.

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