

CERTIFICATION OF ENROLLMENT

HOUSE BILL 2424

Chapter 7, Laws of 2006

59th Legislature
2006 Regular Session

FARM FUEL--TAX EXEMPTIONS

EFFECTIVE DATE: 3/06/06

Passed by the House March 3, 2006
Yeas 97 Nays 1

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate March 3, 2006
Yeas 44 Nays 4

BRAD OWEN

President of the Senate

Approved March 6, 2006.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2424** as passed by the House of Representatives and the Senate on the dates hereon set forth.

RICHARD NAFZIGER

Chief Clerk

FILED

March 6, 2006 - 10:02 a.m.

**Secretary of State
State of Washington**

HOUSE BILL 2424

AS AMENDED BY THE SENATE

Passed Legislature - 2006 Regular Session

State of Washington 59th Legislature 2006 Regular Session

By Representatives Grant, Kessler, Williams, Morrell, Condotta, Clibborn, Linville, Cox, Hunt, Buck, Conway, Haigh, Sump, P. Sullivan, Walsh, Springer, Buri, Haler, Newhouse, Ericksen, Morris, Ericks, Kretz, Strow, B. Sullivan, Dunn, Upthegrove, Ormsby, McDermott, Holmquist and Takko

Prefiled 1/3/2006. Read first time 01/09/2006. Referred to Committee on Finance.

1 AN ACT Relating to excise tax exemptions for users of farm fuel;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 diesel fuel, or aircraft fuel as defined in RCW 82.42.010(5), to a farm
9 fuel user for nonhighway use. This exemption is available only if the
10 buyer provides the seller with an exemption certificate in a form and
11 manner prescribed by the department. Fuel used for space or water
12 heating for human habitation is not exempt under this section.

13 (2) The definitions in RCW 82.04.213 and this subsection apply to
14 this section.

15 (a) "Diesel fuel" is defined as provided in 26 U.S.C. 4083, as
16 amended or renumbered as of January 1, 2006.

17 (b) "Farm fuel user" means: (i) A farmer; or (ii) a person who
18 provides horticultural services for farmers, such as soil preparation
19 services, crop cultivation services, and crop harvesting services.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
2 to read as follows:

3 (1) The provisions of this chapter do not apply with respect to the
4 nonhighway use of diesel fuel, or aircraft fuel as defined in RCW
5 82.42.010(5), by a farm fuel user. Fuel used for space or water
6 heating for human habitation is not exempt under this section.

7 (2) The definitions in section 1 of this act apply to this section.

8 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
9 preservation of the public peace, health, or safety, or support of the
10 state government and its existing public institutions, and takes effect
11 immediately.

 Passed by the House March 3, 2006.

 Passed by the Senate March 3, 2006.

 Approved by the Governor March 6, 2006.

 Filed in Office of Secretary of State March 6, 2006.