

HB 1902 - H AMD

By Representative Hunter

ADOPTED 03/10/2007

1 On page 3, line 18, after "certificates" insert "take effect on the
2 date"

3 On page 3, line 19, after "for" insert "the remainder of"

4 On page 4, line 14, strike "repayment" and insert "~~((repayment))~~
5 payment"

6 On page 4, line 32, after "sales" insert "or harvested value"

7 On page 4, beginning on line 34, strike "a claim of exemption is
8 made under this section" and insert "~~((a claim of exemption is made
9 under this section))~~ an application for exemption under this section is
10 submitted to the department"

11 On page 5, line 1, strike "by" and insert "~~((by))~~ or harvested
12 value of agricultural products that"

13 On page 5, beginning on line 2, strike "of agricultural products
14 that they" and insert "~~((of agricultural products that they))~~"

15 On page 5, line 14, after "(c)" insert ""Farm vehicle" has the same
16 meaning as in RCW 46.04.181.

17 (d) "Harvested value" means the number of units of the agricultural
18 product that were grown, raised, or produced, multiplied by the average
19 sales price of the agricultural product. For purposes of this
20 subsection (4)(d), "average sales price" means the average price per
21 unit of agricultural product received by farmers in this state as
22 reported by the United States department of agriculture's national
23 agricultural statistics service for the twelve-month period that
24 coincides with, or that begins or ends closest to, the calendar year

1 immediately preceding the calendar year during which an application for
2 exemption under this section is submitted to the department or the
3 first full calendar year during which a person engages in business as
4 a farmer, as the case may be, regardless of whether the prices are
5 subject to revision. If the price per unit of an agricultural product
6 received by farmers in this state is not available from the national
7 agricultural statistics service, average sales price may be determined
8 by using the average price per unit of agricultural product received by
9 farmers in this state as reported by a recognized authority for the
10 agricultural product.

11 (e)"

12 Correct any internal references accordingly.

13 On page 5, beginning on line 18, after "(i)" strike all material
14 through "(i)" on line 21, and insert "~~((Farm vehicles and other))~~
15 Vehicles as ((those terms are defined in chapter 46.04 RCW, except))
16 defined in RCW 46.04.670, other than farm tractors as defined in RCW
17 46.04.180, farm vehicles, and other farm implements. For purposes of
18 this subsection ~~((4)(e))~~ (3)(d)(i)"

19 On page 5, line 28, strike "(d)" and insert "~~((d))~~ (f)"

- EFFECT:**
1. Includes replacement parts and labor and services for farm vehicles within the sales and use tax exemption.
 2. Allows farmers to use harvested value of agricultural products to qualify under the income requirement.
 3. Makes technical changes.

--- END ---