

FINAL BILL REPORT

SSB 6806

C 268 L 08
Synopsis as Enacted

Brief Description: Providing tax incentives for anaerobic digester production.

Sponsors: Senate Committee on Agriculture & Rural Economic Development (originally sponsored by Senators Haugen, Rasmussen and Shin).

Senate Committee on Agriculture & Rural Economic Development

Senate Committee on Ways & Means

House Committee on Finance

Background: Tax incentives were established in 2003 to encourage the production of biodiesel and alcohol fuels. The buildings, machinery, equipment, and other personal property used in the manufacture of biodiesel fuels, biodiesel feedstocks, and alcohol fuels are exempt from property taxes and leasehold taxes. These tax exemptions are valid for six years. To claim the exemption, a form has to be filed with the county assessor. No claims may be filed after December 31, 2009.

Summary: Included in the types of businesses that qualify for the six-year exemption from property and leasehold taxes are anaerobic digesters. Anaerobic digester means a facility that primarily processes manure from livestock into biogas and dried manure products using microorganisms in a decomposition process within a closed, oxygen-free container. To claim the exemption, forms must be filed by December 31, 2012.

Votes on Final Passage:

Senate	46	0
House	96	1

Effective: July 1, 2008