
SENATE BILL 5026

State of Washington

62nd Legislature

2011 Regular Session

By Senators Haugen, King, Schoesler, Hatfield, Shin, Hewitt, Roach,
and Holmquist Newbry

Read first time 01/10/11. Referred to Committee on Transportation.

1 AN ACT Relating to clarifying the definition of "farm vehicle" to
2 encourage similar recognition in federal tax law; amending RCW
3 46.04.181; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** The legislature recognizes that, for
6 purposes of federal tax law, dyed, off-road diesel fuel is generally
7 not allowed for use in vehicles traveling on public highways. However,
8 the legislature further recognizes that federal internal revenue
9 service guidelines include certain nontaxable uses of dyed, off-road
10 diesel fuel, including if the fuel is used on a farm for farming
11 purposes or if the fuel is used in vehicles designed for off-highway
12 transportation. The legislature was recently informed that federal
13 revenue agents have cited Washington state farmers for the unlawful use
14 of dyed, off-road diesel fuel in their hay harvesting vehicles known as
15 bale wagons or harrow beds. The legislature finds that these citations
16 are clearly erroneous and contrary to the permissible, nontaxable uses
17 of the fuel as the vehicles are designed strictly for use on farms to
18 transport bales of hay from the field to a farmer's haystack.
19 Therefore, the legislature intends to clarify that Washington law

1 defines farm vehicles to include bale wagons or harrow beds in order to
2 encourage the internal revenue service to also define qualified farm
3 vehicles as such for federal tax purposes.

4 **Sec. 2.** RCW 46.04.181 and 1967 c 202 s 1 are each amended to read
5 as follows:

6 "Farm vehicle" means any vehicle other than a farm tractor or farm
7 implement, which is designed and/or used primarily in agricultural
8 pursuits on farms for the purpose of transporting machinery, equipment,
9 implements, farm products, supplies and/or farm labor thereon,
10 including a bale wagon or harrow bed, and is only incidentally operated
11 on or moved along public highways for the purpose of going from one
12 farm to another.

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