HOUSE BILL 2571

State of Washington 64th Legislature 2016 Regular Session

By Representatives Dent, Blake, Buys, Chandler, Peterson, Johnson, Manweller, Walsh, Holy, Caldier, Klippert, Schmick, and Griffey

Read first time 01/15/16. Referred to Committee on Finance.

- 1 AN ACT Relating to sales of personal property used in conducting
- 2 a farm activity where the sale is made by or through an auctioneer;
- 3 amending RCW 82.08.0257 and 82.12.0258; and creating new sections.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 82.08.0257 and 2014 c 140 s 15 are each amended to 6 read as follows:
- 7 The tax levied by RCW 82.08.020 does not apply to ((auction))
- 8 sales made by or through auctioneers of personal property (including
- 9 household goods) that has been used in conducting a farm activity,
- 10 when the seller thereof is a farmer as defined in RCW 82.04.213 ((and
- 11 the sale is held or conducted upon a farm and not otherwise)). The
- 12 exemption in this section does not apply to personal property used by
- 13 the seller in the production of marijuana, useable marijuana, or
- 14 marijuana-infused products.
- 15 **Sec. 2.** RCW 82.12.0258 and 2014 c 140 s 16 are each amended to
- 16 read as follows:
- 17 The provisions of this chapter do not apply in respect to the use
- 18 of personal property (including household goods) that has been used
- 19 in conducting a farm activity, if such property was purchased from a
- 20 farmer as defined in RCW 82.04.213 at ((an auction)) a sale held or

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- 1 conducted by an auctioneer ((upon a farm and not otherwise)). The
- 2 exemption in this section does not apply to personal property used by
- 3 the seller in the production of marijuana, useable marijuana, or
- 4 marijuana-infused products.
- 5 <u>NEW SECTION.</u> **Sec. 3.** This act applies to the sale and use of
- 6 personal property occurring on or after July 1, 2016.
- 7 <u>NEW SECTION.</u> **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply
- 8 to this act.

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