
SECOND ENGROSSED HOUSE BILL 1757

State of Washington 68th Legislature 2023 Regular Session

By Representatives Corry, Springer, Chapman, Dent, and Schmidt

Read first time 02/06/23. Referred to Committee on Finance.

1 AN ACT Relating to providing a sales and use tax remittance to
2 qualified farmers; adding a new section to chapter 82.08 RCW; adding
3 a new section to chapter 82.12 RCW; creating a new section; and
4 providing an effective date.

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

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

8 (1) Subject to the limitations of this section, the tax levied by
9 RCW 82.08.020 does not apply to sales of goods and services purchased
10 by an eligible farmer. The exemption under this section is in the
11 form of a remittance.

12 (2) An eligible farmer claiming an exemption from state and local
13 tax in the form of the remittance under this section must pay the tax
14 under RCW 82.08.020 and all applicable local sales taxes. The
15 eligible farmer must specify the amount of exempted tax claimed and
16 the qualifying purchases for which the exemption is claimed. The
17 eligible farmer must retain, in adequate detail, records to enable
18 the department to determine whether the eligible farmer is entitled
19 to an exemption under this section.

20 (3) An exemption under this section is limited to \$10,000 per
21 eligible farmer and must be claimed prior to January 1, 2030.

1 (4) For the purposes of this section, "eligible farmer" means a
2 farmer performing custom farming services or farm management
3 services, as those terms are defined in RCW 82.04.758.

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

6 (1) The provisions of this chapter do not apply with respect to
7 the use of goods or services by an eligible farmer.

8 (2) The definitions, conditions, and requirements of section 1 of
9 this act apply to this section.

10 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
11 to this act.

12 NEW SECTION. **Sec. 4.** This act takes effect July 1, 2024.

--- END ---