

**RCW 82.04.330 Exemptions—Sales of agricultural products. (1)**

This chapter does not apply to any farmer in respect to the sale of any agricultural product at wholesale or to any farmer who grows, raises, or produces agricultural products owned by others, such as custom feed operations. This exemption does not apply to any person selling such products at retail or to any person selling manufactured substances or articles. This chapter does not apply to bee pollination services provided to a farmer by an eligible apiarist.

(2) This chapter also does not apply to any persons who participate in the federal conservation reserve program or its successor administered by the United States department of agriculture with respect to land enrolled in that program. [2015 3rd sp.s. c 6 s 1103; 2014 c 140 s 7; 2001 c 118 s 3; 1993 sp.s. c 25 s 305; 1988 c 253 s 2; 1987 c 23 s 4. Prior: 1985 c 414 s 10; 1985 c 148 s 1; 1965 ex.s. c 173 s 7; 1961 c 15 s 82.04.330; prior: 1959 c 197 s 17; prior: 1945 c 249 s 2, part; 1943 c 156 s 4, part; 1941 c 178 s 6, part; 1939 c 225 s 5, part; 1937 c 227 s 4, part; 1935 c 180 s 11, part; Rem. Supp. 1945 s 8370-11, part.]

**Tax preference performance statement—2015 3rd sp.s. c 6 ss**

**1102-1106:** "This section is the tax preference performance statement for the tax preference contained in this Part XI. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

It is the legislature's specific public policy objective to support the honey bee industry and provide tax relief to eligible apiarists. Honey bees pollinate eighty percent of the nation's flowering crops, which include agricultural crops. They are vitally important to agriculture and an integral part of food production. Therefore, the legislature intends to permanently include eligible apiarists within the definition of farmer and define honey bee products as agricultural products so that they may receive the same tax relief as that provided to other sectors of agriculture. Because the legislature intends for the changes in this Part XI to be permanent, they are exempt from the ten-year expiration provision in RCW 82.32.805." [2015 3rd sp.s. c 6 s 1101.]

**Tax preference intended to be permanent—2015 3rd sp.s. c 6 ss**

**1102-1106:** "The legislature intends for the amendments in this act to be permanent. Therefore, the amendments in Part XI of this act are exempt from the provision in RCW 82.32.805 and 82.32.808." [2015 3rd sp.s. c 6 s 1108.]

**Effective dates—2015 3rd sp.s. c 6:** See note following RCW 82.04.4266.

**Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25:** See notes following RCW 82.04.230.

**Effective date—1965 ex.s. c 173:** See note following RCW 82.04.050.

*Deductions—Compensation for receiving, washing, etc., horticultural products for person exempt under RCW 82.04.330—Materials and supplies used: RCW 82.04.4287.*