

CERTIFICATION OF ENROLLMENT

HOUSE BILL 2476

Chapter 167, Laws of 1998

55th Legislature
1998 Regular Session

MACHINERY AND IMPLEMENTS USED IN FARMING TRANSPORTED OUTSIDE THE
STATE--TAX EXEMPTIONS

EFFECTIVE DATE: 6/11/98

Passed by the House February 11, 1998
Yeas 95 Nays 0

CLYDE BALLARD
**Speaker of the
House of Representatives**

Passed by the Senate March 3, 1998
Yeas 49 Nays 0

BRAD OWEN
President of the Senate

Approved March 27, 1998

GARY LOCKE
Governor of the State of Washington

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2476** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN
Chief Clerk

FILED

March 27, 1998 - 10:00 a.m.

**Secretary of State
State of Washington**

HOUSE BILL 2476

Passed Legislature - 1998 Regular Session

State of Washington 55th Legislature 1998 Regular Session

By Representatives Schoesler, Sheahan, Honeyford, Sump, Mulliken, Buck, Chandler, McMorris and Zellinsky

Read first time 01/14/98. Referred to Committee on Finance.

1 AN ACT Relating to sales tax exemptions for parts for and repairs
2 to machinery and implements for use in conducting a farming activity
3 transported immediately outside the state; and amending RCW 82.08.0268.

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

5 **Sec. 1.** RCW 82.08.0268 and 1980 c 37 s 35 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales to
8 nonresidents of this state for use outside of this state of:

9 (1) Machinery and implements for use in conducting a farming
10 activity(~~(7)~~);

11 (2) Parts for machinery and implements for use in conducting a
12 farming activity; and

13 (3) Labor and services for the repair of machinery, implements, and
14 parts for use in conducting a farming activity,

15 when such machinery (~~(and)~~), implements, and parts will be transported
16 immediately outside the state. As proof of exemption, an affidavit or
17 certification in such form as the department of revenue shall require
18 shall (~~be made for each such sale, to~~) be retained as a business
19 record of the seller.

Passed the House February 11, 1998.
Passed the Senate March 3, 1998.
Approved by the Governor March 27, 1998.
Filed in Office of Secretary of State March 27, 1998.