

RCW 15.13.310 Assessment on gross sale price of wholesale market value of certain horticultural plants—Method for determining—Due date—Gross sale period—Audit. (1) An annual assessment shall be levied on the gross sale price of the wholesale market value for all horticultural plants of the genera Chaenomeles, Cydonia, Crataegus, Malus, Prunus, Pyrus, Sorbus, and Vitis produced in Washington, and sold within the state or shipped from the state by any licensed nursery dealer during any license period. This annual assessment is based on the first sale price of such nursery stock except for rootstocks which are replanted and/or grafted or budded and planted for growing-on in the nursery. The director shall by rule determine the rate of an assessment needed to carry out the grapevine and fruit tree certification and nursery improvement programs set forth in RCW 15.13.470 and chapter 15.14 RCW.

The wholesale market price may be determined by the wholesale catalogue price of the seller of the horticultural plants assessed under this section or of the shipper moving such nursery stock out of the state. If the seller or shipper does not have a catalogue, then the wholesale market price may be based on the actual selling price or an average wholesale market price. The director in determining the average wholesale market price may use catalogues of various businesses licensed under the provisions of this chapter or any other reasonable method.

(2) The assessment is due and payable on the first day of July of each year.

(3) The gross sale period shall be from July 1 to June 30 of the previous year.

(4) The department may audit the records of licensees during normal business hours to determine that the appropriate assessment has been paid. [2002 c 215 § 1; 2000 c 144 § 10; 1993 c 120 § 5; 1990 c 261 § 4; 1987 c 35 § 2; 1983 1st ex.s. c 73 § 4; 1971 ex.s. c 33 § 7.]