

---

**SUBSTITUTE SENATE BILL 6780**

---

**State of Washington**

**60th Legislature**

**2008 Regular Session**

**By** Senate Agriculture & Rural Economic Development (originally sponsored by Senators Hatfield, Holmquist, Rasmussen, Delvin, Morton, Sheldon, Schoesler, Honeyford, and Shin)

READ FIRST TIME 02/08/08.

1 AN ACT Relating to a sales and use tax exemption for farm machinery  
2 and equipment sold at an auction; adding a new section to chapter 82.08  
3 RCW; and adding a new section to chapter 82.12 RCW.

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

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

7 (1) The tax levied by RCW 82.08.020 does not apply to an auction  
8 sale of farm machinery and equipment made by or through an auctioneer  
9 if the auctioneer took possession of the machinery and equipment from  
10 an eligible farmer and the farmer provided the auctioneer with an  
11 exemption certificate under RCW 82.08.855. An auctioneer must keep  
12 records necessary for the department to verify eligibility under this  
13 section.

14 (2) The definitions in this subsection apply to this section.

15 (a) "Agricultural products" and "eligible farmer" have the same  
16 meanings as provided in RCW 82.08.855.

17 (b) "Farm machinery and equipment" means machinery and equipment  
18 used primarily for growing, raising, or producing agricultural  
19 products.

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

3        (1) The provisions of this chapter do not apply to the use of farm  
4   machinery and equipment acquired at an auction sale held or conducted  
5   by an auctioneer if the auctioneer took possession of the machinery and  
6   equipment from an eligible farmer and the farmer provided the  
7   auctioneer with an exemption certificate under RCW 82.08.855.

8        (2) The definitions in section 1 of this act apply to this section.

--- END ---