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SENATE BILL 5017

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State of Washington

64th Legislature

2015 Regular Session

By Senator Honeyford

Prefiled 12/16/14.

1 AN ACT Relating to defining honey bee products and services as an  
2 agricultural product; amending RCW 82.04.213, 82.04.330, 82.04.050,  
3 and 82.08.855; creating new sections; repealing RCW 82.04.629,  
4 82.04.630, 82.08.0204, 82.12.0204, 82.08.200, 82.12.200, and  
5 43.136.047; providing an effective date; and declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** This section is the tax preference  
8 performance statement for the tax preference contained in this act.  
9 This performance statement is only intended to be used for subsequent  
10 evaluation of the tax preference. It is not intended to create a  
11 private right of action by any party or be used to determine  
12 eligibility for preferential tax treatment.

13 It is the legislature's specific public policy objective to  
14 support the honey bee industry and provide tax relief to eligible  
15 apiarists. Honey bees pollinate eighty percent of the nation's  
16 flowering crops, which include agricultural crops. They are vitally  
17 important to agriculture and an integral part of food production.  
18 Therefore, the legislature intends to permanently include eligible  
19 apiarists within the definition of farmer and define honey bee  
20 products as agricultural products so that they may receive the same  
21 tax relief as that provided to other sectors of agriculture. Because

1 the legislature intends for the changes in this act to be permanent,  
2 they are exempt from the ten-year expiration provision in RCW  
3 82.32.805(1)(a).

4 **Sec. 2.** RCW 82.04.213 and 2014 c 140 s 2 are each amended to  
5 read as follows:

6 (1) "Agricultural product" means any product of plant cultivation  
7 or animal husbandry including, but not limited to: A product of  
8 horticulture, grain cultivation, vermiculture, viticulture, or  
9 aquaculture as defined in RCW 15.85.020; plantation Christmas trees;  
10 short-rotation hardwoods as defined in RCW 84.33.035; turf; or any  
11 animal including but not limited to an animal that is a private  
12 sector cultured aquatic product as defined in RCW 15.85.020, or a  
13 bird, or insect, or the substances obtained from such an animal  
14 including honey bee products. "Agricultural product" does not include  
15 marijuana, useable marijuana, or marijuana-infused products, or  
16 animals defined as pet animals under RCW 16.70.020.

17 (2)(a) "Farmer" means any person engaged in the business of  
18 growing, raising, or producing, upon the person's own lands or upon  
19 the lands in which the person has a present right of possession, any  
20 agricultural product to be sold, and the growing, raising, or  
21 producing honey bee products for sale, or providing bee pollination  
22 services, by an eligible apiarist. "Farmer" does not include a person  
23 growing, raising, or producing such products for the person's own  
24 consumption; a person selling any animal or substance obtained  
25 therefrom in connection with the person's business of operating a  
26 stockyard or a slaughter or packing house; or a person in respect to  
27 the business of taking, cultivating, or raising timber.

28 (b) "Eligible apiarist" means a person who owns or keeps one or  
29 more bee colonies and who grows, raises, or produces honey bee  
30 products for sale at wholesale and is registered under RCW 15.60.021.

31 (c) "Honey bee products" means queen honey bees, packaged honey  
32 bees, honey, pollen, bees wax, propolis, or other substances obtained  
33 from honey bees. "Honey bee products" does not include manufactured  
34 substances or articles.

35 (3) The terms "agriculture," "farming," "horticulture,"  
36 "horticultural," and "horticultural product" may not be construed to  
37 include or relate to marijuana, useable marijuana, or marijuana-  
38 infused products unless the applicable term is explicitly defined to  
39 include marijuana, useable marijuana, or marijuana-infused products.

1 (4) "Marijuana," "useable marijuana," and "marijuana-infused  
2 products" have the same meaning as in RCW 69.50.101.

3 **Sec. 3.** RCW 82.04.330 and 2014 c 140 s 7 are each amended to  
4 read as follows:

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

13 (2) This chapter also does not apply to any persons who  
14 participate in the federal conservation reserve program or its  
15 successor administered by the United States department of agriculture  
16 with respect to land enrolled in that program.

17 **Sec. 4.** RCW 82.04.050 and 2013 2nd sp.s. c 13 s 802 are each  
18 amended to read as follows:

19 (1)(a) "Sale at retail" or "retail sale" means every sale of  
20 tangible personal property (including articles produced, fabricated,  
21 or imprinted) to all persons irrespective of the nature of their  
22 business and including, among others, without limiting the scope  
23 hereof, persons who install, repair, clean, alter, improve,  
24 construct, or decorate real or personal property of or for consumers  
25 other than a sale to a person who:

26 (i) Purchases for the purpose of resale as tangible personal  
27 property in the regular course of business without intervening use by  
28 such person, but a purchase for the purpose of resale by a regional  
29 transit authority under RCW 81.112.300 is not a sale for resale; or

30 (ii) Installs, repairs, cleans, alters, imprints, improves,  
31 constructs, or decorates real or personal property of or for  
32 consumers, if such tangible personal property becomes an ingredient  
33 or component of such real or personal property without intervening  
34 use by such person; or

35 (iii) Purchases for the purpose of consuming the property  
36 purchased in producing for sale as a new article of tangible personal  
37 property or substance, of which such property becomes an ingredient  
38 or component or is a chemical used in processing, when the primary

1 purpose of such chemical is to create a chemical reaction directly  
2 through contact with an ingredient of a new article being produced  
3 for sale; or

4 (iv) Purchases for the purpose of consuming the property  
5 purchased in producing ferrosilicon which is subsequently used in  
6 producing magnesium for sale, if the primary purpose of such property  
7 is to create a chemical reaction directly through contact with an  
8 ingredient of ferrosilicon; or

9 (v) Purchases for the purpose of providing the property to  
10 consumers as part of competitive telephone service, as defined in RCW  
11 82.04.065; or

12 (vi) Purchases for the purpose of satisfying the person's  
13 obligations under an extended warranty as defined in subsection (7)  
14 of this section, if such tangible personal property replaces or  
15 becomes an ingredient or component of property covered by the  
16 extended warranty without intervening use by such person.

17 (b) The term includes every sale of tangible personal property  
18 that is used or consumed or to be used or consumed in the performance  
19 of any activity defined as a "sale at retail" or "retail sale" even  
20 though such property is resold or used as provided in (a)(i) through  
21 (vi) of this subsection following such use.

22 (c) The term also means every sale of tangible personal property  
23 to persons engaged in any business that is taxable under RCW  
24 82.04.280(1) (a), (b), and (g), 82.04.290, and 82.04.2908.

25 (2) The term "sale at retail" or "retail sale" includes the sale  
26 of or charge made for tangible personal property consumed and/or for  
27 labor and services rendered in respect to the following:

28 (a) The installing, repairing, cleaning, altering, imprinting, or  
29 improving of tangible personal property of or for consumers,  
30 including charges made for the mere use of facilities in respect  
31 thereto, but excluding charges made for the use of self-service  
32 laundry facilities, and also excluding sales of laundry service to  
33 nonprofit health care facilities, and excluding services rendered in  
34 respect to live animals, birds and insects;

35 (b) The constructing, repairing, decorating, or improving of new  
36 or existing buildings or other structures under, upon, or above real  
37 property of or for consumers, including the installing or attaching  
38 of any article of tangible personal property therein or thereto,  
39 whether or not such personal property becomes a part of the realty by  
40 virtue of installation, and also includes the sale of services or

1 charges made for the clearing of land and the moving of earth  
2 excepting the mere leveling of land used in commercial farming or  
3 agriculture;

4 (c) The constructing, repairing, or improving of any structure  
5 upon, above, or under any real property owned by an owner who conveys  
6 the property by title, possession, or any other means to the person  
7 performing such construction, repair, or improvement for the purpose  
8 of performing such construction, repair, or improvement and the  
9 property is then reconveyed by title, possession, or any other means  
10 to the original owner;

11 (d) The cleaning, fumigating, razing, or moving of existing  
12 buildings or structures, but does not include the charge made for  
13 janitorial services; and for purposes of this section the term  
14 "janitorial services" means those cleaning and caretaking services  
15 ordinarily performed by commercial janitor service businesses  
16 including, but not limited to, wall and window washing, floor  
17 cleaning and waxing, and the cleaning in place of rugs, drapes and  
18 upholstery. The term "janitorial services" does not include painting,  
19 papering, repairing, furnace or septic tank cleaning, snow removal or  
20 sandblasting;

21 (e) Automobile towing and similar automotive transportation  
22 services, but not in respect to those required to report and pay  
23 taxes under chapter 82.16 RCW;

24 (f) The furnishing of lodging and all other services by a hotel,  
25 rooming house, tourist court, motel, trailer camp, and the granting  
26 of any similar license to use real property, as distinguished from  
27 the renting or leasing of real property, and it is presumed that the  
28 occupancy of real property for a continuous period of one month or  
29 more constitutes a rental or lease of real property and not a mere  
30 license to use or enjoy the same. For the purposes of this  
31 subsection, it is presumed that the sale of and charge made for the  
32 furnishing of lodging for a continuous period of one month or more to  
33 a person is a rental or lease of real property and not a mere license  
34 to enjoy the same;

35 (g) The installing, repairing, altering, or improving of digital  
36 goods for consumers;

37 (h) Persons taxable under (a), (b), (c), (d), (e), (f), and (g)  
38 of this subsection when such sales or charges are for property, labor  
39 and services which are used or consumed in whole or in part by such  
40 persons in the performance of any activity defined as a "sale at

1 retail" or "retail sale" even though such property, labor and  
2 services may be resold after such use or consumption. Nothing  
3 contained in this subsection may be construed to modify subsection  
4 (1) of this section and nothing contained in subsection (1) of this  
5 section may be construed to modify this subsection.

6 (3) The term "sale at retail" or "retail sale" includes the sale  
7 of or charge made for personal, business, or professional services  
8 including amounts designated as interest, rents, fees, admission, and  
9 other service emoluments however designated, received by persons  
10 engaging in the following business activities:

11 (a)(i) Amusement and recreation services including but not  
12 limited to golf, pool, billiards, skating, bowling, ski lifts and  
13 tows, day trips for sightseeing purposes, and others, when provided  
14 to consumers.

15 (ii) Until July 1, 2017, amusement and recreation services do not  
16 include the opportunity to dance provided by an establishment in  
17 exchange for a cover charge.

18 (iii) For purposes of this subsection (3)(a):

19 (A) "Cover charge" means a charge, regardless of its label, to  
20 enter an establishment or added to the purchaser's bill by an  
21 establishment or otherwise collected after entrance to the  
22 establishment, and the purchaser is provided the opportunity to dance  
23 in exchange for payment of the charge.

24 (B) "Opportunity to dance" means that an establishment provides a  
25 designated physical space, on either a temporary or permanent basis,  
26 where customers are allowed to dance and the establishment either  
27 advertises or otherwise makes customers aware that it has an area for  
28 dancing;

29 (b) Abstract, title insurance, and escrow services;

30 (c) Credit bureau services;

31 (d) Automobile parking and storage garage services;

32 (e) Landscape maintenance and horticultural services but  
33 excluding (i) horticultural services provided to farmers and (ii)  
34 pruning, trimming, repairing, removing, and clearing of trees and  
35 brush near electric transmission or distribution lines or equipment,  
36 if performed by or at the direction of an electric utility;

37 (f) Service charges associated with tickets to professional  
38 sporting events; and

1 (g) The following personal services: Physical fitness services,  
2 tanning salon services, tattoo parlor services, steam bath services,  
3 turkish bath services, escort services, and dating services.

4 (4)(a) The term also includes the renting or leasing of tangible  
5 personal property to consumers.

6 (b) The term does not include the renting or leasing of tangible  
7 personal property where the lease or rental is for the purpose of  
8 sublease or subrent.

9 (5) The term also includes the providing of "competitive  
10 telephone service," "telecommunications service," or "ancillary  
11 services," as those terms are defined in RCW 82.04.065, to consumers.

12 (6)(a) The term also includes the sale of prewritten computer  
13 software to a consumer, regardless of the method of delivery to the  
14 end user. For purposes of this subsection (6)(a), the sale of  
15 prewritten computer software includes the sale of or charge made for  
16 a key or an enabling or activation code, where the key or code is  
17 required to activate prewritten computer software and put the  
18 software into use. There is no separate sale of the key or code from  
19 the prewritten computer software, regardless of how the sale may be  
20 characterized by the vendor or by the purchaser.

21 The term "retail sale" does not include the sale of or charge  
22 made for:

23 (i) Custom software; or

24 (ii) The customization of prewritten computer software.

25 (b)(i) The term also includes the charge made to consumers for  
26 the right to access and use prewritten computer software, where  
27 possession of the software is maintained by the seller or a third  
28 party, regardless of whether the charge for the service is on a per  
29 use, per user, per license, subscription, or some other basis.

30 (ii)(A) The service described in (b)(i) of this subsection (6)  
31 includes the right to access and use prewritten computer software to  
32 perform data processing.

33 (B) For purposes of this subsection (6)(b)(ii), "data processing"  
34 means the systematic performance of operations on data to extract the  
35 required information in an appropriate form or to convert the data to  
36 usable information. Data processing includes check processing, image  
37 processing, form processing, survey processing, payroll processing,  
38 claim processing, and similar activities.

39 (7) The term also includes the sale of or charge made for an  
40 extended warranty to a consumer. For purposes of this subsection,

1 "extended warranty" means an agreement for a specified duration to  
2 perform the replacement or repair of tangible personal property at no  
3 additional charge or a reduced charge for tangible personal property,  
4 labor, or both, or to provide indemnification for the replacement or  
5 repair of tangible personal property, based on the occurrence of  
6 specified events. The term "extended warranty" does not include an  
7 agreement, otherwise meeting the definition of extended warranty in  
8 this subsection, if no separate charge is made for the agreement and  
9 the value of the agreement is included in the sales price of the  
10 tangible personal property covered by the agreement. For purposes of  
11 this subsection, "sales price" has the same meaning as in RCW  
12 82.08.010.

13 (8)(a) The term also includes the following sales to consumers of  
14 digital goods, digital codes, and digital automated services:

15 (i) Sales in which the seller has granted the purchaser the right  
16 of permanent use;

17 (ii) Sales in which the seller has granted the purchaser a right  
18 of use that is less than permanent;

19 (iii) Sales in which the purchaser is not obligated to make  
20 continued payment as a condition of the sale; and

21 (iv) Sales in which the purchaser is obligated to make continued  
22 payment as a condition of the sale.

23 (b) A retail sale of digital goods, digital codes, or digital  
24 automated services under this subsection (8) includes any services  
25 provided by the seller exclusively in connection with the digital  
26 goods, digital codes, or digital automated services, whether or not a  
27 separate charge is made for such services.

28 (c) For purposes of this subsection, "permanent" means perpetual  
29 or for an indefinite or unspecified length of time. A right of  
30 permanent use is presumed to have been granted unless the agreement  
31 between the seller and the purchaser specifies or the circumstances  
32 surrounding the transaction suggest or indicate that the right to use  
33 terminates on the occurrence of a condition subsequent.

34 (9) The term also includes the charge made for providing tangible  
35 personal property along with an operator for a fixed or indeterminate  
36 period of time. A consideration of this is that the operator is  
37 necessary for the tangible personal property to perform as designed.  
38 For the purpose of this subsection (9), an operator must do more than  
39 maintain, inspect, or set up the tangible personal property.



1 (10) The term does not include the sale of or charge made for  
2 labor and services rendered in respect to the building, repairing, or  
3 improving of any street, place, road, highway, easement, right-of-  
4 way, mass public transportation terminal or parking facility, bridge,  
5 tunnel, or trestle which is owned by a municipal corporation or  
6 political subdivision of the state or by the United States and which  
7 is used or to be used primarily for foot or vehicular traffic  
8 including mass transportation vehicles of any kind.

9 (11) The term also does not include sales of chemical sprays or  
10 washes to persons for the purpose of postharvest treatment of fruit  
11 for the prevention of scald, fungus, mold, or decay, nor does it  
12 include sales of feed, seed, seedlings, fertilizer, agents for  
13 enhanced pollination including insects such as bees, and spray  
14 materials to: (a) Persons who participate in the federal conservation  
15 reserve program, the environmental quality incentives program, the  
16 wetlands reserve program, and the wildlife habitat incentives  
17 program, or their successors administered by the United States  
18 department of agriculture; (b) farmers for the purpose of producing  
19 for sale any agricultural product; (c) farmers for the purpose of  
20 providing bee pollination services; and ~~((e))~~ (d) farmers acting  
21 under cooperative habitat development or access contracts with an  
22 organization exempt from federal income tax under 26 U.S.C. Sec.  
23 501(c)(3) of the federal internal revenue code or the Washington  
24 state department of fish and wildlife to produce or improve wildlife  
25 habitat on land that the farmer owns or leases.

26 (12) The term does not include the sale of or charge made for  
27 labor and services rendered in respect to the constructing,  
28 repairing, decorating, or improving of new or existing buildings or  
29 other structures under, upon, or above real property of or for the  
30 United States, any instrumentality thereof, or a county or city  
31 housing authority created pursuant to chapter 35.82 RCW, including  
32 the installing, or attaching of any article of tangible personal  
33 property therein or thereto, whether or not such personal property  
34 becomes a part of the realty by virtue of installation. Nor does the  
35 term include the sale of services or charges made for the clearing of  
36 land and the moving of earth of or for the United States, any  
37 instrumentality thereof, or a county or city housing authority. Nor  
38 does the term include the sale of services or charges made for  
39 cleaning up for the United States, or its instrumentalities,

1 radioactive waste and other by-products of weapons production and  
2 nuclear research and development.

3 (13) The term does not include the sale of or charge made for  
4 labor, services, or tangible personal property pursuant to agreements  
5 providing maintenance services for bus, rail, or rail fixed guideway  
6 equipment when a regional transit authority is the recipient of the  
7 labor, services, or tangible personal property, and a transit agency,  
8 as defined in RCW 81.104.015, performs the labor or services.

9 (14) The term does not include the sale for resale of any service  
10 described in this section if the sale would otherwise constitute a  
11 "sale at retail" and "retail sale" under this section.

12 **Sec. 5.** RCW 82.08.855 and 2014 c 97 s 601 are each amended to  
13 read as follows:

14 (1) The tax levied by RCW 82.08.020 does not apply to the sale to  
15 an eligible farmer of:

16 (a) Replacement parts for qualifying farm machinery and  
17 equipment;

18 (b) Labor and services rendered in respect to the installing of  
19 replacement parts; and

20 (c) Labor and services rendered in respect to the repairing of  
21 qualifying farm machinery and equipment, provided that during the  
22 course of repairing no tangible personal property is installed,  
23 incorporated, or placed in, or becomes an ingredient or component of,  
24 the qualifying farm machinery and equipment other than replacement  
25 parts.

26 (2)(a) Notwithstanding anything to the contrary in this chapter,  
27 if a single transaction involves services that are not exempt under  
28 this section and services that would be exempt under this section if  
29 provided separately, the exemptions provided in subsection (1)(b) and  
30 (c) of this section apply if: (i) The seller makes a separately  
31 itemized charge for labor and services described in subsection (1)(b)  
32 or (c) of this section; and (ii) the separately itemized charge does  
33 not exceed the seller's usual and customary charge for such services.

34 (b) If the requirements in (a)(i) and (ii) of this subsection (2)  
35 are met, the exemption provided in subsection (1)(b) or (c) of this  
36 section applies to the separately itemized charge for labor and  
37 services described in subsection (1)(b) or (c) of this section.

38 (3)(a) A purchaser claiming an exemption under this section must  
39 keep records necessary for the department to verify eligibility under

1 this section. Sellers making tax-exempt sales under this section must  
2 obtain an exemption certificate from the purchaser in a form and  
3 manner prescribed by the department. In lieu of an exemption  
4 certificate, a seller may capture the relevant data elements as  
5 allowed under the streamlined sales and use tax agreement. The seller  
6 must retain a copy of the certificate or the data elements for the  
7 seller's files.

8 (b)(i) For a person who is an eligible farmer as defined in  
9 subsection (4)(b)(iv) of this section, the exemption is conditioned  
10 upon:

11 (A) The eligible farmer having gross sales or a harvested value  
12 of agricultural products grown, raised, or produced by that person or  
13 gross sales of bee pollination services of at least ten thousand  
14 dollars in the first full tax year in which the person engages in  
15 business as a farmer; or

16 (B) The eligible farmer, during the first full tax year in which  
17 that person engages in business as a farmer, growing, raising, or  
18 producing agricultural products or bee pollination services having an  
19 estimated value at any time during that year of at least ten thousand  
20 dollars, if the person will not sell or harvest an agricultural  
21 product or bee pollination service during the first full tax year in  
22 which the person engages in business as a farmer.

23 (ii) If a person fails to meet the condition provided in  
24 (b)(i)(A) or (B) of this subsection, the person must repay any taxes  
25 exempted under this section. Any taxes for which an exemption under  
26 this section was claimed are due and payable to the department within  
27 thirty days of the end of the first full tax year in which the person  
28 engages in business as a farmer. The department must assess interest  
29 on the taxes for which the exemption was claimed as provided in  
30 chapter 82.32 RCW, retroactively to the date the exemption was  
31 claimed, and accrues until the taxes for which the exemption was  
32 claimed are paid. Penalties may not be imposed on any tax required to  
33 be paid under this subsection (3) (b)(ii) if full payment is received  
34 by the due date.

35 (4) The definitions in this subsection apply throughout this  
36 section unless the context clearly requires otherwise.

37 (a) "Agricultural products" has the meaning provided in RCW  
38 82.04.213.

39 (b) "Eligible farmer" means:

1 (i) A farmer as defined in RCW 82.04.213 whose gross sales or  
2 harvested value of agricultural products grown, raised, or produced  
3 by that person or gross sales of bee pollination services was at  
4 least ten thousand dollars for the immediately preceding tax year;

5 (ii) A farmer as defined in RCW 82.04.213 whose agricultural  
6 products had an estimated value of at least ten thousand dollars for  
7 the immediately preceding tax year, if the person did not sell or  
8 harvest an agricultural product or bee pollination service during  
9 that year;

10 (iii) A farmer as defined in RCW 82.04.213 who has merely changed  
11 identity or the form of ownership of an entity that was an eligible  
12 farmer, where there was no change in beneficial ownership, and the  
13 combined gross sales, harvested value, or estimated value of  
14 agricultural products or bee pollination services by both entities  
15 met the requirements of (b)(i) or (ii) of this subsection for the  
16 immediately preceding tax year;

17 (iv) A farmer as defined in RCW 82.04.213((~~7~~)) who does not meet  
18 the definition of "eligible farmer" in (b)(i), (ii), or (iii) of this  
19 subsection, and who did not engage in farming for the entire  
20 immediately preceding tax year, because the farmer is either new to  
21 farming or newly returned to farming; or

22 (v) Anyone who otherwise meets the definition of "eligible  
23 farmer" in this subsection except that they are not a "person" as  
24 defined in RCW 82.04.030.

25 (c) "Farm vehicle" has the same meaning as in RCW 46.04.181.

26 (d) "Harvested value" means the number of units of the  
27 agricultural product that were grown, raised, or produced, multiplied  
28 by the average sales price of the agricultural product. For purposes  
29 of this subsection (4)(d), "average sales price" means the average  
30 price per unit of agricultural product received by farmers in this  
31 state as reported by the United States department of agriculture's  
32 national agricultural statistics service for the twelve-month period  
33 that coincides with, or that ends closest to, the end of the relevant  
34 tax year, regardless of whether the prices are subject to revision.  
35 If the price per unit of an agricultural product received by farmers  
36 in this state is not available from the national agricultural  
37 statistics service, average sales price may be determined by using  
38 the average price per unit of agricultural product received by  
39 farmers in this state as reported by a recognized authority for the  
40 agricultural product.

1 (e) "Qualifying farm machinery and equipment" means machinery and  
2 equipment used primarily by an eligible farmer for growing, raising,  
3 or producing agricultural products, providing bee pollination  
4 services, or both. "Qualifying farm machinery and equipment" does not  
5 include:

6 (i) Vehicles as defined in RCW 46.04.670, other than farm  
7 tractors as defined in RCW 46.04.180, farm vehicles, and other farm  
8 implements. For purposes of this subsection (4)(e)(i), "farm  
9 implement" means machinery or equipment manufactured, designed, or  
10 reconstructed for agricultural purposes and used primarily by an  
11 eligible farmer to grow, raise, or produce agricultural products, but  
12 does not include lawn tractors and all-terrain vehicles;

13 (ii) Aircraft;

14 (iii) Hand tools and hand-powered tools; and

15 (iv) Property with a useful life of less than one year.

16 (f)(i) "Replacement parts" means those parts that replace an  
17 existing part, or which are essential to maintain the working  
18 condition, of a piece of qualifying farm machinery or equipment.

19 (ii) Paint, fuel, oil, hydraulic fluids, antifreeze, and similar  
20 items are not replacement parts except when installed, incorporated,  
21 or placed in qualifying farm machinery and equipment during the  
22 course of installing replacement parts as defined in (f)(i) of this  
23 subsection or making repairs as described in subsection (1)(c) of  
24 this section.

25 (g) "Tax year" means the period for which a person files its  
26 federal income tax return, irrespective of whether the period  
27 represents a calendar year, fiscal year, or some other consecutive  
28 twelve-month period. If a person is not required to file a federal  
29 income tax return, "tax year" means a calendar year.

30 NEW SECTION. **Sec. 6.** The following acts or parts of acts are  
31 each repealed:

32 (1) RCW 82.04.629 (Exemptions—Honey bee products) and 2013 2nd  
33 sp.s. c 13 s 306 & 2008 c 314 s 2;

34 (2) RCW 82.04.630 (Exemptions—Bee pollination services) and 2013  
35 2nd sp.s. c 13 s 307 & 2008 c 314 s 3;

36 (3) RCW 82.08.0204 (Exemptions—Honey bees) and 2013 2nd sp.s. c  
37 13 s 308 & 2008 c 314 s 4;

1 (4) RCW 82.12.0204 (Exemptions—Honey bees) and 2013 2nd sp.s. c  
2 13 s 309 & 2008 c 314 s 5;  
3 (5) RCW 82.08.200 (Exemptions—Honey beekeepers) and 2013 2nd  
4 sp.s. c 13 s 302;  
5 (6) RCW 82.12.200 (Exemptions—Honey beekeepers) and 2013 2nd  
6 sp.s. c 13 s 303; and  
7 (7) RCW 43.136.047 (Beekeeper evaluation) and 2013 2nd sp.s. c 13  
8 s 304.

9 NEW SECTION. **Sec. 7.** The legislature intends for the amendments  
10 in this act to be permanent. Therefore, the amendments in this act  
11 are exempt from the ten-year expiration provision in RCW  
12 82.32.805(1)(a).

13 NEW SECTION. **Sec. 8.** This act is necessary for the immediate  
14 preservation of the public peace, health, or safety, or support of  
15 the state government and its existing public institutions, and takes  
16 effect July 1, 2015.

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