

---

HOUSE BILL 2499

---

State of Washington

65th Legislature

2018 Regular Session

By Representatives Caldier, Gregerson, and Pike

1 AN ACT Relating to exempting seeds and plants used to grow food  
2 from retail sales and use tax; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; and providing an  
4 effective date.

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

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

8 (1) The tax levied by RCW 82.08.020 does not apply to the sales  
9 of seeds and plants used to grow food and food ingredients.

10 (2) For purposes of this section, "food and food ingredients" has  
11 the same meaning as provided in RCW 82.08.0293.

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

14 (1) The provisions of this chapter do not apply to the use of  
15 seeds and plants used to grow food and food ingredients.

16 (2) For purposes of this section, "food and food ingredients" has  
17 the same meaning as provided in RCW 82.08.0293.

18 NEW SECTION. **Sec. 3.** (1) This section is the tax preference  
19 performance statement for the tax preference contained in this act.

1 This performance statement is only intended to be used for subsequent  
2 evaluation of the tax preference. It is not intended to create a  
3 private right of action by any party or be used to determine  
4 eligibility for preferential tax treatment.

5 (2) The legislature categorizes this tax preference as one  
6 intended to provide tax relief for certain individuals, as indicated  
7 in RCW 82.32.808(2)(e).

8 (3) It is the legislature's specific public policy objective for  
9 food grown at home to be treated the same as food purchased in stores  
10 for tax purposes.

11 (4) To measure the effectiveness of this act in achieving the  
12 specific public policy objective described in this section, the joint  
13 legislative audit and review committee may review data available from  
14 the department of revenue.

15 NEW SECTION. **Sec. 4.** This act takes effect July 1, 2018.

--- END ---