
SUBSTITUTE SENATE BILL 6063

State of Washington

61st Legislature

2009 Regular Session

By Senate Agriculture & Rural Economic Development (originally sponsored by Senators Ranker and Hatfield)

READ FIRST TIME 02/25/09.

1 AN ACT Relating to eligibility of lands used for equestrian related
2 activities for current use valuation programs; creating new sections;
3 and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that retention of
6 farm, agricultural, and open space lands for future generations are
7 important public goals and that the current use program plays a vital
8 role in achieving these public goals. The legislature finds that
9 horse-related activities contribute to the quality of life of many
10 citizens in the state and ready access to nearby facilities at which
11 horses are used are important to many urban as well as rural residents.
12 The legislature finds that decisions as to the eligibility of
13 equestrian-related activities for current use valuation need to be made
14 after substantial information is available upon which to base these
15 important public policy decisions.

16 The legislature finds that in-depth analysis of potential criteria
17 for eligibility for the program is important to maintain public
18 confidence. The legislature also finds that decisions regarding change
19 affecting eligibility or noneligibility for current use valuation may

1 result in a tax shift between property owners and that the potential
2 impact to all property owners needs to be fully understood and
3 thoroughly considered. Further, recent changes in long-standing
4 administrative rules that affect eligibility have consequences that
5 have not been quantified and broadly understood.

6 It is the intent of this act to maintain the status quo of lands
7 used for equestrian purposes under the open spaces taxation act to
8 provide the time necessary for the working group to thoroughly consider
9 and develop recommendations and for the legislature to enact such
10 recommendations.

11 NEW SECTION. **Sec. 2.** (1) The equestrian facility current use work
12 group is established. The work group must be composed of the following
13 members:

14 (a)(i) Two members of the house of representatives appointed by the
15 speaker of the house of representatives, one from each caucus;

16 (ii) Two members of the senate appointed by the president of the
17 senate, one from each caucus;

18 (b) Up to six public members that must include representatives of
19 the equine industry and county assessors, jointly appointed by the
20 speaker of the house of representatives and the president of the
21 senate;

22 (c) A representative of the department of revenue appointed by its
23 director; and

24 (d) A representative of the governor's office appointed by the
25 governor.

26 (2) The work group must elect its own chair from its members.

27 (3) Staffing for the work group will be assigned by the staff
28 directors of the office of program research and senate committee
29 services.

30 (4) The work group must examine the issues relating to eligibility
31 of equestrian farms and facilities for the open spaces taxation act,
32 chapter 84.34 RCW.

33 (5) The work group must submit a report of its findings and
34 recommendations to the secretary of the senate and the chief clerk of
35 the house of representative by December 1, 2009. Any recommendations
36 for legislation must include proposed legislation.

1 NEW SECTION. **Sec. 3.** For the period December 31, 2008, through
2 July 1, 2010, the property tax treatment of owners of farm and
3 agricultural land as defined in RCW 84.34.020, whose tax status changed
4 as a result of the emergency rule adoption changing WAC 458-30-200,
5 must be the same as their treatment for property taxes payable in 2008.

6 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
7 preservation of the public peace, health, or safety, or support of the
8 state government and its existing public institutions, and takes effect
9 immediately.

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