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HOUSE BILL 2476

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State of Washington

55th Legislature

1998 Regular Session

By Representatives Schoesler, Sheahan, Honeyford, Sump, Mulliken, Buck, Chandler, McMorris and Zellinsky

Read first time 01/14/98. Referred to Committee on Finance.

1 AN ACT Relating to sales tax exemptions for parts for and repairs  
2 to machinery and implements for use in conducting a farming activity  
3 transported immediately outside the state; and amending RCW 82.08.0268.

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

5 **Sec. 1.** RCW 82.08.0268 and 1980 c 37 s 35 are each amended to read  
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales to  
8 nonresidents of this state for use outside of this state of:

9 (1) Machinery and implements for use in conducting a farming  
10 activity(~~(7)~~);

11 (2) Parts for machinery and implements for use in conducting a  
12 farming activity; and

13 (3) Labor and services for the repair of machinery, implements, and  
14 parts for use in conducting a farming activity,

15 when such machinery (~~and~~), implements, and parts will be transported  
16 immediately outside the state. As proof of exemption, an affidavit or  
17 certification in such form as the department of revenue shall require

1 shall (~~be made for each such sale, to~~) be retained as a business  
2 record of the seller.

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