
SUBSTITUTE SENATE BILL 5009

State of Washington

60th Legislature

2007 Regular Session

By Senate Committee on Agriculture & Rural Economic Development
(originally sponsored by Senators Haugen, Hatfield, Poulsen, Sheldon,
Holmquist, Rasmussen, Schoesler, Kline and Shin)

READ FIRST TIME 01/23/07.

1 AN ACT Relating to exempting biodiesel fuel used for farm use from
2 sales and use taxation; amending RCW 82.08.865 and 82.12.865; and
3 declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.865 and 2006 c 7 s 1 are each amended to read as
6 follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 diesel fuel, biodiesel fuel, or aircraft fuel as defined in RCW
9 82.42.010(5), to a farm fuel user for nonhighway use. This exemption
10 is available only if the buyer provides the seller with an exemption
11 certificate in a form and manner prescribed by the department. Fuel
12 used for space or water heating for human habitation is not exempt
13 under this section.

14 (2) The definitions in RCW 82.04.213 and this subsection apply to
15 this section.

16 (a) "Biodiesel fuel" is defined as provided in RCW 19.112.010.

17 (b) "Diesel fuel" is defined as provided in 26 U.S.C. 4083, as
18 amended or renumbered as of January 1, 2006.

1 (~~(b)~~) (c) "Farm fuel user" means: (i) A farmer; or (ii) a person
2 who provides horticultural services for farmers, such as soil
3 preparation services, crop cultivation services, and crop harvesting
4 services.

5 **Sec. 2.** RCW 82.12.865 and 2006 c 7 s 2 are each amended to read as
6 follows:

7 (1) The provisions of this chapter do not apply with respect to the
8 nonhighway use of diesel fuel, nonhighway use of biodiesel fuel as
9 defined in RCW 19.112.010, or aircraft fuel as defined in RCW
10 82.42.010(5), by a farm fuel user. Fuel used for space or water
11 heating for human habitation is not exempt under this section.

12 (2) The definitions in RCW 82.08.865 apply to this section.

13 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and takes effect
16 immediately.

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