

**RCW 82.08.702 Exemptions—Sales to a farmer performing custom farming services or farm management services.** (1) Subject to the limitations of this section, the tax levied by RCW 82.08.020 does not apply to sales of goods and services purchased by an eligible farmer. The exemption under this section is in the form of a remittance.

(2) An eligible farmer claiming an exemption from state and local tax in the form of the remittance under this section must pay the tax under RCW 82.08.020 and all applicable local sales taxes. The eligible farmer must specify the amount of exempted tax claimed and the qualifying purchases for which the exemption is claimed. The eligible farmer must retain, in adequate detail, records to enable the department to determine whether the eligible farmer is entitled to an exemption under this section.

(3) An exemption under this section is limited to \$10,000 per eligible farmer and must be claimed prior to January 1, 2030.

(4) For the purposes of this section, "eligible farmer" means a farmer performing custom farming services or farm management services, as those terms are defined in RCW 82.04.758. [2024 c 222 s 1.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2024 c 222:** "RCW 82.32.805 and 82.32.808 do not apply to this act." [2024 c 222 s 3.]

**Effective date—2024 c 222:** "This act takes effect July 1, 2024." [2024 c 222 s 4.]