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**SECOND SUBSTITUTE SENATE BILL 6468**

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AS AMENDED BY THE HOUSE

Passed Legislature - 2008 Regular Session

**State of Washington                      60th Legislature                      2008 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators King, Rasmussen, Roach, Hobbs, Honeyford, Hewitt, and Sheldon)

READ FIRST TIME 02/28/08.

1            AN ACT Relating to the taxation of honey beekeepers; adding new  
2 sections to chapter 82.04 RCW; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; creating a new section;  
4 providing an effective date; and providing an expiration date.

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

6            NEW SECTION.    **Sec. 1.** The legislature finds that recent  
7 occurrences of colony collapse disorder and the resulting loss of bee  
8 hives will have an economic impact on the state's agricultural sector.  
9 The legislature intends to provide temporary business and occupation  
10 tax relief for Washington's apiarists.

11           NEW SECTION.    **Sec. 2.** A new section is added to chapter 82.04 RCW  
12 to read as follows:

13           (1) This chapter does not apply to amounts derived from the  
14 wholesale sale of honey bee products by an eligible apiarist who owns  
15 or keeps bee colonies and who does not qualify for an exemption under  
16 RCW 82.04.330 in respect to such sales.

17           (2) The exemption provided in subsection (1) of this section does

1 not apply to any person selling such products at retail or to any  
2 person selling manufactured substances or articles.

3 (3) The definitions in this subsection apply to this section.

4 (a) "Bee colony" means a natural group of honey bees containing  
5 seven thousand or more workers and one or more queens, housed in a man-  
6 made hive with movable frames, and operated as a beekeeping unit.

7 (b) "Eligible apiarist" means a person who owns or keeps one or  
8 more bee colonies and who grows, raises, or produces honey bee products  
9 for sale at wholesale and is registered under RCW 15.60.021.

10 (c) "Honey bee products" means queen honey bees, packaged honey  
11 bees, honey, pollen, bees wax, propolis, or other substances obtained  
12 from honey bees. "Honey bee products" does not include manufactured  
13 substances or articles.

14 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.04 RCW  
15 to read as follows:

16 (1) This chapter does not apply to amounts received by an eligible  
17 apiarist, as defined in section 2 of this act, for providing bee  
18 pollination services to a farmer using a bee colony owned or kept by  
19 the person providing the pollination services.

20 (2) The definitions in RCW 82.04.213 apply to this section.

21 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.08 RCW  
22 to read as follows:

23 The tax levied by RCW 82.08.020 does not apply to the sale of honey  
24 bees to an eligible apiarist, as defined in section 2 of this act.  
25 This exemption is available only if the buyer provides the seller with  
26 an exemption certificate in a form and manner prescribed by the  
27 department.

28 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.12 RCW  
29 to read as follows:

30 The provisions of this chapter do not apply in respect to the use  
31 of honey bees by an eligible apiarist, as defined in section 2 of this  
32 act. This exemption is available only if the buyer provides the seller  
33 with an exemption certificate in a form and manner prescribed by the  
34 department.

1        NEW SECTION.    **Sec. 6.**    This act takes effect July 1, 2008.

2        NEW SECTION.    **Sec. 7.**    This act expires July 1, 2013.

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