

CHAPTER 493

[House Bill No. 67]

SEED CONDITIONING—TAX EXEMPTION

AN ACT Relating to the business and occupation taxation of the conditioning of seed for use in planting; and amending RCW 82.04.120.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 82.04.120, chapter 15, Laws of 1961 as last amended by section 2, chapter 9, Laws of 1982 2nd ex. sess. and RCW 82.04.120 are each amended to read as follows:

"To manufacture" embraces all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use, and shall include the production or fabrication of special made or custom made articles.

"To manufacture" shall not include conditioning of seed for use in planting or activities which consist of cutting, grading, or ice glazing seafood which has been cooked, frozen or canned outside this state.

Passed the House March 13, 1987.

Passed the Senate April 10, 1987.

Approved by the Governor May 19, 1987.

Filed in Office of Secretary of State May 19, 1987.

CHAPTER 494

[House Bill No. 628]

DIESEL FUEL USED IN CERTAIN FISHING OPERATIONS—TAX EXEMPTION

AN ACT Relating to retail sales and use taxation of diesel fuel; adding a new section to chapter 82.08 RCW; and adding a new section to chapter 82.12 RCW.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. A new section is added to chapter 82.08 RCW to read as follows:

The tax levied by RCW 82.08.020 shall not apply to sales of diesel fuel for use in the operation of watercraft in commercial deep sea fishing operations or commercial passenger fishing boat operations by persons who are regularly engaged in the business of commercial deep sea fishing or commercial passenger fishing boat operations outside the territorial waters of this state.

For purposes of this section, a person is not regularly engaged in the business of commercial deep sea fishing or the operation of a commercial