

designated agent is not a public official. In any case when the designated agent is not a public official, he shall bear the cost of such procedures.

Passed the Senate March 24, 1971.
Passed the House March 20, 1971.
Approved by the Governor April 2, 1971.
Filed in Office of Secretary of State April 3, 1971.

CHAPTER 18
[Engrossed Senate Bill No. 515]
REVENUE AND TAXATION--
NURSERY STOCK

AN ACT Relating to revenue and taxation; and amending section 84.40.220, chapter 15, Laws of 1961 and RCW 84.40.220.

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

Section 1. Section 84.40.220, chapter 15, Laws of 1961 and RCW 84.40.220 are each amended to read as follows:

Whoever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he is by this title required to make out and to deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The growing stock of nurserymen, which is owned by the original producer thereof or which has been held or possessed by the nurserymen for 180 days or more, shall, whether personal or real property, be considered the same as ((~~other~~)) growing crops on cultivated lands: PROVIDED, That the nurserymen be licensed by the department of agriculture.

Passed the Senate March 22, 1971.
Passed the House March 24, 1971.
Approved by the Governor April 2, 1971.
Filed in Office of Secretary of State April 3, 1971.