
HOUSE BILL 1857

State of Washington

68th Legislature

2023 Regular Session

By Representative Shavers

1 AN ACT Relating to creating a business and occupation tax credit
2 for the cost of low-risk pesticides; adding a new section to chapter
3 82.04 RCW; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04
6 RCW to read as follows:

7 (1) A credit is allowed against taxes due under this chapter for
8 expenditures made by a farmer for the purchase of low-risk pesticides
9 used for farming.

10 (2) The credit is an amount equal to 100 percent of the cost of
11 the low-risk pesticides.

12 (3) The credit must be claimed against the taxes due for the same
13 calendar year in which the low-risk pesticides are purchased by the
14 farmer.

15 (4) The credit claimed may not exceed the tax that would
16 otherwise be due under this chapter. Refunds may not be granted in
17 the place of credits.

18 (5) The department shall administer the credit. The department
19 shall provide a simple credit application form that the department
20 shall post on its website.

1 (6) Any farmer claiming the credit must file the form provided by
2 the department and provide any additional information the department
3 may require.

4 (7) For the purposes of this section, the following definitions
5 apply:

6 (a) "Farmer" means the same as in RCW 46.04.182.

7 (b) "Farming" means the same as in RCW 46.04.183.

8 (c) "Low-risk pesticides" means:

9 (i) Minimum risk pesticides exempt from registration under the
10 federal insecticide, fungicide, and rodenticide act, as provided in
11 regulations adopted by the United States environmental protection
12 agency under 40 C.F.R. 152.25(f), as it existed as of the effective
13 date of this section;

14 (ii) Pesticides that do not use synthesized chemicals as active
15 ingredients; and

16 (iii) Other pesticides that are an allowed substance that may be
17 used on organic crops, livestock, or handling production under rules
18 adopted by the United States department of agriculture, as they
19 existed as of the effective date of this section.

20 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
21 collection in 2024 and thereafter.

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