



Application for Retail Sales Tax Exemption Certificate for Livestock Nutrient Management Equipment & Facilities

Unified Business Identifier (UBI) / Tax Reporting Account (TRA) Number (if applicable) _____

Federal Employer Identification Number (FEIN) (if applicable) _____

Type of Entity: Individual Corporation Sole Proprietor Partnership Other (Explain)

Applicant Name _____

Farm Name _____

Farm Address _____

City _____ State _____ Zip Code _____

Mailing Address _____

City _____ State _____ Zip Code _____

Phone Number () _____ E-mail Address _____

I, the undersigned applicant, certify (check one):

- I am licensed to produce milk under chapter 15.36 RCW and have a certified dairy nutrient management plan.
 - My Milk Producer License number is: _____
 - Date Dairy Nutrient Management Plan approved: _____
- I own an animal feeding operation and has a permit issued under chapter 90.48 RCW
 - Date State Waste Discharge and/or National Pollutant Discharge Permit issued: _____
- I own an animal feeding operation and has a nutrient management plan approved by a conservation district as meeting natural resource conservation service field office technical standards guidelines.
 - Date Nutrient Management Plan approved: _____
 - Name of Approving Conservation District: _____

I, the undersigned applicant, understand that the sales and use tax exemption is limited to the following purchases:

- Made **after** a livestock management plan is certified under chapter 90.64 RCW, approved as part of the permit issued under chapter 90.48 RCW, or is approved by a conservation district as required by ESHB 3222 (chapter 151, Laws of 2006);
- Services rendered in respect to operating, repairing, cleaning, altering, or improving of livestock nutrient management equipment and facilities; and
- Tangible personal property that becomes an ingredient or component of livestock nutrient management equipment and facilities.

Applicant Name _____ Title _____

Applicant Signature _____

Send completed application to:

Department of Revenue
Taxpayer Account Administration
Attn: Debora Hadley
PO Box 47476
Olympia, WA 98504-7476

Keep a copy of this application for your records

What do the retail sales and use tax exemptions for livestock nutrient management equipment and facilities apply to?

RCW 82.08.890 and chapter 151, Laws of 2006, exempt purchases of:

- Services rendered in respect to operating, repairing, cleaning, altering, or improving of livestock nutrient management equipment and facilities.
- Tangible personal property that becomes an ingredient or component of livestock nutrient management equipment and facilities.

Who is eligible for the exemptions?

RCW 82.08.890 and chapter 151, Laws of 2006, provide that the exemptions are available to a person who:

- Is licensed to produce milk under chapter 15.36 RCW and has a certified dairy nutrient management plan as required by chapter 90.64 RCW;
- Owns an animal feeding operation and has a permit issued under chapter 90.48 RCW; or
- Owns an animal feeding operation and has a nutrient management plan approved by a conservation district as meeting natural resource conservation service field office technical guide standards.

What are "livestock nutrient management equipment and facilities?"

"Livestock nutrient management equipment and facilities" are machinery, equipment, and structures used to handle and treat livestock manure. It also includes items that become an ingredient or component of the equipment and facilities, including repair and replacement parts. Examples include aerators, agitators, alley scrapers, augers, dams, gutter cleaners, loaders, lagoons, pipes, pumps, separators, and tanks.

What is an "animal feeding operation"?

"Animal feeding operation" is a lot or facility, other than an aquatic animal production facility, where the following conditions are met:

- Animals, other than aquatic animals, have been, are, or will be stabled or confined and fed or maintained for a total of forty-five days or more in any twelve-month period; and
- Crops, vegetation, forage growth, or postharvest residues are not sustained in the normal growing season over any portion of the lot or facility.