



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JUNE 10, 2010

Livestock Nutrient Management Equipment Sales Tax Exemption Suspended

Background

RCW 82.08.890 and RCW 82.12.890 provide a retail sales and use tax exemption for:

- Qualifying livestock nutrient management equipment,
- Repairing, installing, cleaning, altering and/or improving qualifying equipment,
- Repairing, cleaning, altering, or improving qualifying livestock nutrient management facilities, or ingredients or components of these facilities during the course of these activities, and
- Tangible personal property that becomes an ingredient or component of qualifying livestock nutrient management facilities in the course of repairing, cleaning, altering, or improving of such facilities.

This exemption only applies when an eligible person provides the seller with a *Retail Sales Tax Exemption Certificate for Livestock Nutrient Management Equipment and Facilities*.

Recent legislation

Second Engrossed Substitute Senate Bill 6143, Part VI, temporarily suspends this sales and use tax exemption.

Anyone with a Department of Revenue exemption certificate may not claim the sales and use tax exemption during the period of the suspension.

Sellers may not make tax-exempt sales during the suspension period, even if the buyer has an exemption certificate issued prior to the date the suspension begins. If a seller does not collect the sales tax during the suspension period, the seller can be held responsible for the uncollected tax.

Effective date

The exemption is suspended beginning July 1, 2010, and ending June 30, 2013.

If an eligible person takes delivery of the qualifying equipment prior to July 1, 2010, then the purchase is exempt. If delivery is made after June 30, 2010 then the purchase is subject to sales tax.

After the suspension period

Before the suspension ends on June 30, 2013, the Department will issue new exemption certificates to eligible persons that currently have exemption certificates.

For more information

Visit our website at dor.wa.gov, send an email to dorcommunications@dor.wa.gov, or call the Department's Telephone Information Center at 1-800-647-7706.

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