

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

Unified Business Identifier (UBI) Tax Registration Number (if applicable) \_\_\_\_\_

Federal Employer Identification Number (FEIN) (if applicable) \_\_\_\_\_

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

Applicant Name \_\_\_\_\_

Farm/Feeding Operation Name \_\_\_\_\_

**Farm/Feeding Operation Address** \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Mailing Address** (if different) \_\_\_\_\_

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 have a permit issued under chapter 90.48 RCW
  - State Waste Discharge and/or National Pollutant Discharge Permit number: \_\_\_\_\_
  - Date State Waste Discharge and/or National Pollutant Discharge Permit issued: \_\_\_\_\_
- ☐ I own an animal feeding operation and have a nutrient management plan approved by a conservation district as meeting natural resource conservation service field office technical standards guidelines, and I possess an Exemption Certificate for Replacement Parts and/or Services for Farm Machinery and Equipment issued by the Department of Revenue under RCW 82.08.855.
  - Date Nutrient Management Plan approved: \_\_\_\_\_
  - Name of Approving Conservation District: \_\_\_\_\_
  - Exemption Certificate for Replacement Parts and/or Services for Farm Machinery and Equipment number: \_\_\_\_\_

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

- Of qualifying equipment and services as explained on pages two and three of this application; and
- Made **after** a livestock nutrient 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 meeting natural resource conservation service field office technical guide standards.

Applicant Name _____	Title _____
Applicant Signature _____	Date _____

*Send completed application to:*

Department of Revenue  
Taxpayer Account Administration  
PO Box 47476  
Olympia, WA 98504-7476

***Keep a copy of this application for your records***

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

RCW 82.08.890 and 82.12.890 exempt the purchase and use by eligible persons of:

- Qualifying livestock nutrient management equipment. See below for a list of qualifying equipment.
- Repair and replacement parts for qualifying livestock nutrient management equipment.
- Labor and services for installing, repair and replacement parts of qualifying livestock nutrient management equipment and for repairing, cleaning, altering, or improving such equipment.
- Labor and services for repairing, cleaning, altering, or improving an existing qualifying livestock nutrient management facility. See below for a list of qualifying facilities.
- Tangible personal property that becomes an ingredient or component of an existing qualifying livestock nutrient management facility in the course of repairing, cleaning, altering, or improving such an existing facility.

The exemption **does not** apply to:

- The construction of any livestock nutrient management facility.
- The replacement of an existing qualifying livestock nutrient management facility.
- Building materials and other tangible personal property that become a component of a new or replacement qualifying livestock nutrient management facility in the course of constructing such a facility.

## **Who is eligible for the exemptions?**

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; and
  - Possesses a valid Exemption Certificate for Replacement Parts and Services for Farm Machinery and Equipment issued by the Department of Revenue under RCW 82.08.855.\*

## **How does an eligible person claim the sales tax exemption?**

To claim the sales tax exemption, an eligible person must obtain a Retail Sales Tax Exemption Certificate for Livestock Nutrient Management Equipment and Facilities from the Department of Revenue. When making exempt purchases, the eligible person must make a copy of page one of the exemption certificate to complete and give to the seller.

## **What is "qualifying livestock nutrient management equipment"?**

When used exclusively to handle and treat livestock manure, only the following items of tangible personal property are "qualifying livestock nutrient management equipment".

- |                                              |                                   |                                         |
|----------------------------------------------|-----------------------------------|-----------------------------------------|
| • Aerators                                   | • Manure composting devices       | • Pumps                                 |
| • Agitators                                  | • Manure spreaders                | • Scrapers                              |
| • Augers                                     | • Manure tank wagons              | • Separators                            |
| • Conveyers                                  | • Manure vacuum tanks             | • Slurry injectors and hoses            |
| • Gutter cleaners                            | • Poultry house cleaners          | • Wheelbarrows, shovels, and pitchforks |
| • Hard-hose reel traveler irrigation systems | • Poultry house flame sterilizers |                                         |
| • Lagoon and pond liners and floating covers | • Poultry house washers           |                                         |
| • Loaders                                    | • Poultry litter saver machines   |                                         |
|                                              | • Pipes                           |                                         |

An item that is not on this list is not eligible for the exemption even if it is used exclusively to handle and treat livestock manure.

\* Farmers who meet certain eligibility requirements qualify to make sales and use tax exempt purchases of replacement parts for farm machinery and equipment. The exemption also applies to charges for installing replacement parts and for repairing farm machinery and equipment. To claim the sales tax exemption, an eligible farmer must give the seller a copy of an Exemption Certificate for Replacement Parts and Services for Farm Machinery and Equipment issued by the Department of Revenue. Further information about the exemption and how to apply for the exemption certificate are available on the Department's web site at: [dor.wa.gov](http://dor.wa.gov).

**What are “qualifying livestock nutrient management facilities?”**

When used exclusively to handle and treat livestock manure, only the following structures and facilities are “qualifying livestock nutrient management facilities”:

- Flush systems
- Lagoons
- Liquid livestock manure storage structures such as concrete tanks or glass-lined steel tanks
- Structures used solely for the dry storage of manure, including roofed stacking facilities

The exemptions do not apply to services rendered to any structure or facility not on this list, even if the structure or facility is used exclusively to handle and treat livestock manure.

**What is the “handling and treatment of livestock manure”?**

“Handling and treatment of livestock manure” means the activities of:

- Collecting, storing, moving, or transporting livestock manure;
- Separating livestock manure solids from liquids; or
- Applying livestock manure to the agricultural lands of an eligible person other than through the use of pivot or linear type traveling irrigation systems.

**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 post harvest residues are not sustained in the normal growing season over any portion of the lot or facility.