



## Washington State Dairy Federation

July 27, 2023

Dear Farm Fuel Distributor,

Previously, Washington State Dairy Federation has sent to fuel distributors the Farmer Certificate of Exemption, form ECY 70-071 (for the “carbon tax” exemption), and the state law that exempts farm fuel users from the carbon tax imposed by the Climate Commitment Act.

***The carbon tax does not apply to emissions from “motor vehicle fuel or special fuel that is used exclusively for agricultural purposes by a farm fuel user.” RCW 70A.65.080(7)(e)(i)***

***“Agricultural purposes” means the performance of activities directly related to the growing, raising, or producing of agricultural products. A “farm fuel user” is defined as a farmer or “a person who provides horticultural services for farmers, such as soil preparation services, crop cultivation services, and crop harvesting services.” RCW 82.08.865 (2)(a)(i) & RCW 82.08.865 (2)(e)***

Several farm fuel distributors have recently shared with us that they are not charging the carbon tax to farmers. We appreciate that very much and we want our farmers to know.

We have published a list of farm fuel distributors at [www.WashingtonFarmFuelTax.com](http://www.WashingtonFarmFuelTax.com).

We want to make sure we do not miss anyone on this list.

If your company is complying with the law and not charging the carbon tax to farmers for fuel purchases, please let us know so we can promptly add you to the list at [www.WashingtonFarmFuelTax.com](http://www.WashingtonFarmFuelTax.com).

Please also let us know if you are rebating/crediting any past charges of the carbon tax to farm fuel users.

As always, we appreciate your partnership with farms across the state who work hard to provide food, fuel, and fiber (among other things) to our communities, state, nation, and world.

If you have any questions, or want to be listed as honoring the exemption, please email Alicia McCarthy, our Director of Resources, at [Alicia@WaStateDairy.com](mailto:Alicia@WaStateDairy.com).

Sincerely,

**Dan Wood**

**Executive Director, Washington State Dairy Federation**

360-482-3485 (office) 360-870-6018 (mobile)

[Dan@WaStateDairy.com](mailto:Dan@WaStateDairy.com)

Call me any time – early, late, weekends, evenings. Really, it's OK. 😊

*Copies also sent to:*

- *Washington Dairy Farmers*
- *Northwest Dairy Association*
- *Washington Cattle Feeders Association*
- *Washington Cattlemen's Association*
- *Washington State Sheep Producers*
- *Cattle Producers of Washington*
- *Washington Potato and Onion Association*
- *NW Christmas Tree Association*
- *Western Washington Agricultural Association*
- *Far West Agribusiness Association*
- *Washington State Council of Farmer Cooperatives*
- *Washington Growers League*
- *Washington State Hay Growers Association*
- *Washington Friends of Farms and Forests*
- *Tilth Alliance*
- *Washington State Grange*
- *Washington State Nursery and Landscape Association*
- *Washington Tree Fruit Association*
- *Washington Wine Institute*
- *Washington Winegrowers*
- *Washington Association of Wheat Growers*
- *Northwest Agricultural Cooperative Council*
- *Columbia Basin Development League*
- *Washington State Water Resources Association*
- *Washington State Department of Ecology*
- *Washington State Farm Bureau*
- *Other cooperatives, associations, and commissions*