



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JULY 20, 2015

## Legislative changes for anaerobic digester operators

New legislation made changes to how persons operating an anaerobic digester obtain sales tax exemptions on their purchases and repairs of qualifying equipment.

July 24, 2015.

[Substitute Senate Bill \(SSB\) 5275](#) Section 202; Chapter 86, Laws of 2015

### Prior application is no longer required

Persons operating anaerobic digesters no longer have to apply to the Department of Revenue prior to obtaining a sales tax exemption. Persons operating anaerobic digesters will now provide a completed [Farmers' Certificate for Wholesale Purchases and Sales Tax Exemptions](#) to their vendors to obtain the sales tax exemption.

### Remaining Sections of the Law Remain Unchanged

The other sections of the law exempting anaerobic digesters from sales tax remain unchanged. That is, sales tax does not apply to

- sales to an eligible person establishing or operating an anaerobic digester
- services rendered in respect to installing, constructing, repairing, cleaning, altering, or improving an anaerobic digester,
- sales of tangible personal property that becomes an ingredient or component of the anaerobic digester

**Note: The anaerobic digester still must be used primarily to treat livestock manure.**

### Questions?

- Visit [www.dor.wa.gov](http://www.dor.wa.gov)
- Email [dorcommunications@dor.wa.gov](mailto:dorcommunications@dor.wa.gov)
- Call the Telephone Information Center at (800) 647-7706