



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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NUMBER: 237.08.125

CONVERSION DATE: July 1, 1998

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**THIS ETA HAS BEEN CANCELLED EFFECTIVE -0/30/2003**  
**See WAC 458-20-210**

## SALES TAX EXEMPTION FOR SALES OF CATTLE AND MILK COWS

Issued September 16, 1966

Where sales of "cattle and milk cows" are specifically exempt from Sales Tax, are sales of sheep, goats, hogs, and other livestock similarly exempt?

The taxpayer was engaged in the business of selling livestock. The taxpayer claimed an exemption from Sales Tax on sales of livestock including hogs, sheep, goats, dairy cattle and beef cattle.

RCW 82.08.030(9) exempts from Sales Tax sales of purebred livestock for breeding purposes where the animals are registered in a nationally recognized breed association. Sales of cattle and milk cows used on the farm are also exempt. The Commission interprets the phrase "cattle and milk cows" to refer only to bovine animals. Therefore, all of the taxpayer's sales of bovine animals, whether for breeding purposes, milk production, or meat production were exempt from Sales Tax. However, sales of sheep, goats, and hogs were exempt from Sales Tax only where the animals were sold for breeding purposes, were purebred and were registered in a nationally recognized breed association. (Letter.)

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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