



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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Packers of Horticultural Products and the Taxability of Storage Income**

Many packers of horticultural products are organized as agricultural cooperative marketing associations that pack, market, and sell horticultural products for the growers. These packers typically perform a variety of activities for growers, including the storage of the horticultural products in cold storage. This ETA discusses how the business and occupation (B&O) tax deduction available to persons receiving, washing, sorting, and packing horticultural products applies in these cases.

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