

Chemicals used to treat drinking water

Can a reseller permit be used to purchase chemicals to treat drinking water?

A water distribution business may use a reseller permit to purchase water treatment chemicals or other ingredients only when the chemicals become part of the final product (i.e. purified water).

- Chemicals (e.g., ozone) that are consumed in the process of treating drinking water, and do not remain in the water when it is delivered to the customer (e.g. ozone), are subject to sales or use tax.
- Chemicals that remain in the water after treatment (e.g. fluoride, chlorine), and are present in the water delivered to customers, may be purchased without paying sales tax or use tax.

If you do not have a reseller permit, you may apply for a reseller permit online.

If you have previously paid sales or use tax on qualifying water treatment chemicals, you may request a refund from the seller.

If the seller will not refund the sales tax, please see the linked instructions.

References:

RCW 82.04.050 – "Sale at retail," "retail sale."

WAC 458-20-113 – Ingredients or components, chemicals used in processing new articles for sale.



[Español](#) | [Русский](#) | [한글](#) | [Tiéng Viét](#) | [More languages](#)

[Subscribe to receive notifications](#) | [Taxpayer Rights and Responsibilities](#)

[Your Privacy](#) | [Accessibility](#) | [DOR Staff only](#) | © 2022 Washington State Department of Revenue and its licensors. All rights reserved.