

**RCW 82.12.890 Exemptions—Livestock nutrient management equipment and facilities.** (1) The provisions of this chapter do not apply with respect to the use by an eligible person of:

- (a) Qualifying livestock nutrient management equipment;
- (b) Labor and services rendered in respect to installing, repairing, cleaning, altering, or improving qualifying livestock nutrient management equipment; and
- (c)(i) Tangible personal property that becomes an ingredient or component of qualifying livestock nutrient management facilities in the course of repairing, cleaning, altering, or improving of such facilities.

(ii) The exemption provided in this subsection (1)(c) does not apply to the use of tangible personal property that becomes an ingredient or component of qualifying livestock nutrient management facilities during the course of constructing new, or replacing previously existing, qualifying livestock nutrient management facilities.

(2) (a) To be eligible, the equipment and facilities must be used exclusively for activities necessary to maintain a livestock nutrient management plan.

(b) The exemption applies to the use of tangible personal property and labor and services made after the livestock nutrient management plan is: (i) Certified under chapter 90.64 RCW; (ii) approved as part of the permit issued under chapter 90.48 RCW; or (iii) approved as required under RCW 82.08.890(4)(c)(iii).

(3) The definitions and recordkeeping requirements in RCW 82.08.890 apply to this section.

(4) The exemption under this section does not apply to the use of tangible personal property and services if first use of the property or services in this state occurs from July 1, 2010, through June 30, 2013. [2014 c 97 s 604; 2010 1st sp.s. c 23 s 602; 2009 c 469 s 602; 2006 c 151 s 3; 2003 c 5 s 15; 2001 2nd sp.s. c 18 s 3.]

**Effective date—2010 1st sp.s. c 23 ss 107, 601, 602, 702, 902, 1202, and 1401-1405:** See note following RCW 82.04.2907.

**Findings—Intent—2010 1st sp.s. c 23:** See notes following RCW 82.04.220.

**Effective date—2009 c 469:** See note following RCW 82.08.962.

**Effective date—Conservation commission—Report to legislature—2006 c 151:** See notes following RCW 82.08.890.

**Finding—Intent—Retroactive application—Effective date—2003 c 5:** See notes following RCW 82.12.010.

**Intent—Effective date—2001 2nd sp.s. c 18:** See notes following RCW 82.08.890.