



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JULY 17, 2015

Legislative changes for honey beekeepers

Effective July 1, 2015, the following changes apply to the honey beekeepers industry:

Terms and definitions

- Eligible apiarists are now “farmers” for excise tax purposes. (*Engrossed Substitute Senate Bill (ESSB) 6057 Part XI; Chapter 6, Laws of 2015*)
- The term “agricultural product” has changed and now includes “honey bee products”. (*RCW 82.04.213*)
 - The term “farmer” now includes “the growing, raising, or producing honey bee products for sale, or providing bee pollination services, by an eligible apiarist.” (*RCW 82.04.213*)
- “Eligible apiarist” means a person who
 - owns or keeps one or more bee colonies and
 - grows, raises, or produces honey bee products for sale at wholesale and
 - registers under RCW 15.60.021

(*Note: The definition of “eligible apiarist” has not changed, but moved from RCW 82.04.629 (repealed) to RCW 82.04.213*)
- “Honey bee products” means queen honey bees, packaged honey bees, honey, pollen, beeswax, propolis, or other substances from honey bees. Honey bee products do not include manufactured substances or articles. (*Note: The definition of “honey bee products” has not changed, but moved from RCW 82.04.629 (repealed) to RCW 82.04.213*)

B&O tax exemption

Bee pollination services provided to a farmer by an “eligible apiarist” are exempt from B&O tax. (*RCW 82.04.330*)

Also, **bee sales** by eligible apiarist to farmers **for providing bee pollination services** are exempt from B&O tax. (*RCW 82.04.330*)

Retail sales tax exemption

Honey beekeepers are now eligible for retail sales tax exemption on replacement parts and repair services. The definition of farmer for the farm replacement parts exemption now includes:

- a person who grows, raises or produces honey bee products for sale and
- a person who provides bee pollination services, and
- whose annual gross income from sales is more than ten thousand dollars.

(RCW 82.08.855)

Questions?

- Visit www.dor.wa.gov
- Email dorcommunications@dor.wa.gov
- Call the Telephone Information Center at (800) 647-7706