WAC 296-17A-2106 Classification 2106.

2106-00 Fertilizer, anhydrous ammonia and agricultural chemical dealers

Applies to establishments engaged in the sale of fertilizer, anhydrous ammonia, and agricultural chemicals. This classification includes the mixing of wet or dry chemical fertilizers all of which fall into one of three categories: Nitrogen, phosphate or potassium. Fertilizer dealers may use a chemical or mechanical process to mix one or more of the basic fertilizers or combine portions of each per customer specifications. Included in this classification is the manufacture, distribution, and application of anhydrous ammonia which is dry ammonia gas compressed into a liquid and used as a fertilizer. Also included in this classification are establishments that sell and distribute "natural" fertilizers (manure). Typical establishments in this classification include, but are not limited to, commercial fertilizer dealers, farmer co-ops, and grange supply dealers which may do some chemical mixing but are more predominately involved in the sales and delivery of the fertilizer.

This classification excludes the mining of raw ores (phosphate and potassium) used in *manufacturing* the fertilizer which is to be reported separately in classification 1701; the manufacture of ammonia and nitric acid which is to be reported separately in classification 3701; and the application of fertilizer by a custom farm services contractor which is to be reported separately in classification 4808.

2106-01 Explosive powder and chemical dealers

Applies to establishments engaged in the sale of explosive powders and chemicals, including the incidental mixing, blending, packaging, and bulk delivery and/or blending at the customer's site and in the sale of blasting supplies. Products include, but are not limited to, dry, liquid and gel explosives, fuses and detonators.

This classification excludes the mining of raw ores or the manufacture of chemicals used in manufacturing explosives which are to be reported separately in 1701 and 3701 respectively, the manufacture of explosive devices which is to be reported separately in the applicable manufacturing classification, and contract blasting such as at a quarry or construction site which is to be reported separately in classification 0103.

[Statutory Authority: RCW 51.16.035, 51.16.100, 51.04.020(1). WSR 10-24-118, § 296-17A-2106, filed 12/1/10, effective 1/1/11. WSR 07-01-014, recodified as § 296-17A-2106, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-56402, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-56402, filed 5/31/96, effective 7/1/96; WSR 88-12-050 (Order 88-06), § 296-17-56402, filed 5/31/88, effective 7/1/88.]