

**WAC 296-17A-3903 Classification 3903.**

**3903-08 Sugar refining; molasses and syrup, N.O.C.: Manufacturing**

**Applies to:**

- Businesses processing (milling) sugar cane and sugar beets into various forms of powdered and granulated sugar;
- Businesses manufacturing molasses and sugar syrups not covered by another classification (N.O.C.).

**Work activities include, but are not limited to:**

- Receiving sugar cane or sugar beets directly from growers or dealers;
- Crushing or rolling sugar cane to obtain the juice;
- Washing, slicing, and cooking sugar beets to obtain the juice;
- Evaporating the juice to produce a crystallized substance;
- Further processing to produce the final product.

**Products manufactured include, but are not limited to:**

- Brown sugar;
- Granular sugar;
- Molasses;
- Sugar syrups;
- White powdered sugar.

**Exclusions:**

- Manufacturing of fruit syrup, juice, cider, jam, or jelly is classified in 3902.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 24-23-081, s 296-17A-3903, filed 11/19/24, effective 1/1/25. WSR 07-01-014, recodified as § 296-17A-3903, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-616, filed 8/28/98, effective 10/1/98; WSR 85-24-032 (Order 85-33), § 296-17-616, filed 11/27/85, effective 1/1/86; Order 73-22, § 296-17-616, filed 11/9/73, effective 1/1/74.]