

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

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

Applies to establishments engaged in processing (milling) sugar cane and sugar beets into various forms of powdered and granulated sugar, and the manufacture of molasses and sugar syrups not covered by another classification (N.O.C.). Operations contemplated by this classification include the receipt of sugar cane or sugar beets directly from growers or dealers, crushing or rolling cane to obtain the juice or washing, slicing, and cooking the beets to obtain the juice, evaporating the juice to produce a crystallized substance, and further processing to produce the final product such as granular sugar, white powdered sugar, and brown sugar. Common by-products of a sugar refining operation are molasses and sugar syrups. In some cases an establishment may produce only the sugar syrup and/or molasses, not the crystallized forms of sugar. This classification applies to all of the above operations as the processes to produce sugar syrup and molasses products are similar to those used to produce crystallized sugar.

This classification excludes establishments engaged in the manufacture of fruit syrup, juice, cider, jam or jelly which are to be reported separately in classification 3902.

[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.]