Following is a listing of the Department of Revenue's recent excise tax rule adoptions and repeals for late 2007 and the first part of 2008. For specific information on the rule changes, to obtain a copy of a newly adopted rule, or for more information regarding how these rules may affect you, contact us online at http://dor.wa.gov, click on “Find a Law or Rule,” then select an item under “Rule making.” You may also call our Telephone Information Center at 1-800-647-7706.

**Excise tax rules (WAC) adopted or amended:**


**Property tax rules (WAC) adopted or amended:**


**Forest tax rules (WAC) adopted or amended:**


**Changes to interpretive/policy statements:**

The Department issues interpretive and policy statements, such as Excise Tax Advisories and Property Tax Advisories, to explain how tax applies to a specific set of facts or to address specific issues. These statements are issued or cancelled periodically based primarily on changes in the tax law. Statements that are cancelled can no longer be relied upon for tax application.

**Excise tax advisories amended:**

- 2014.08.193 (Second Revision) Sales to nonresidents of jurisdictions imposing a sales tax of less than three percent. Effective January 31, 2008.
- 2031.04.183 (First Revision) Camping Clubs Receiving Initiation Fees and Dues Income. Effective March 6, 2008.

**Excise tax advisories cancelled (all effective March 28, 2008, unless otherwise noted):**

- 50.04.203 Management charges from parent to subsidiary.
- 52.04.171 Construction of highway tunnels for publicly owned roads.
- 90.04.203 Administrative and personnel charges between affiliated corporations.
- 156.32.230 Statute of limitation and past performance.
- 240.12.144 Use and manufacturing tax on production of molds used to produce finished product.
- 259.12.171 Sales to public roads contractor for use outside the state.
- 308.04.224 “Art work” distinguished.
- 421.04.103 Sales tax: labor performed outside of state.