



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JUNE 25, 2009

Reduced Public Utility Tax Rate for Log Trucks

Effective July 1, 2009 Engrossed Substitute Senate Bill (ESSB) 6170 reduces the public utility tax (PUT) rate for the hauling of logs over public highways.

Currently, the hauling of logs over public highways is generally subject to the PUT under the motor transportation tax classification at the rate of 1.926 percent of gross income. This bill reduces the PUT rate to 1.3696 percent.

Income from the hauling of logs over private roads remains subject to taxation under the business and occupation (B&O) tax classification service and other activities at the rate of 1.5 percent. This exemption expires June 30, 2013.