



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 570.61.080 (REET)

CONVERSION DATE: July 1, 1998

This ETA is cancelled effective December 29, 2006

REET

DUAL SIGNATURES-UTILITY RIGHTS OF WAY OR EASEMENTS-COUNTIES

Issued: December 31, 1994

This ETB provides a clarification of the necessity for dual signatures (signatures of both the buyer and seller) when a municipality or city, county, state or instrumentality of the state, or other public entity purchases a utility right of way or easement.

In 1994, the legislature amended RCW 82.45.150 to provide an exception to the dual signature requirement. When a utility right of way or easement is purchased by a utility company and/or public utility district or cooperative, the affidavit need be verified only on behalf of the company, district or cooperative.

The department finds that although not specifically included in the legislation, the legislative intent applicable to utility companies and public utility districts or cooperatives is also applicable to other public entities. The Real Estate Excise Tax (REET) affidavit of a municipality or city, county, state or instrumentality of the state, or other public entity when purchasing a utility easement need be verified only on behalf of the entity purchasing the utility right of way or easement.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

Please direct comments to:
Department of Revenue
Legislation & Policy Division
P O Box 47467
Olympia, Washington 98504-7467
(360) 753-4161 eta@DOR.wa.gov

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