



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

The Department of Revenue has issued Excise Tax Advisory Processing Perishable Meat Products (ETA 2035).

The purpose of this ETA is to explain who is entitled to the preferential business and occupation (“B&O”) tax rate based on the Washington State Supreme Court decision, *AgriLink Foods, Inc. v. Washington State Department of Revenue*, 153 Wn.2d 392 (2005). The scope of this ETA is limited to manufacturers and sellers of perishable meat products sold at wholesale.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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