



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

**ETA 3043.2014 *Low-density Light and Power Utility Deduction***

The Department of Revenue has revised Excise Tax Advisory 3043. This ETA explains the public utility tax deduction provided by RCW 82.16.053 to qualifying power and light businesses.

RCW 82.16.053 requires that the Department determine the state average electric power rate each year and inform taxpayers of this rate. This rate is used by the power and light businesses to compute the amount of the deduction. The revised ETA 3043 updates the information to provide the rate to be used for the period of July 2014 through June 2015.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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OFFICE OF THE CODE REVISER STATE OF WASHINGTON FILED
<b>DATE: May 19, 2014</b>
<b>TIME: 1:16 PM</b>
<b>WSR 14-11-066</b>