



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department has issued ETA 3050.2013. This Excise Tax Advisory (ETA) explains the public utility (PUT), business and occupation (B&O), and retail sales tax reporting responsibilities for various services commonly provided by dump truck operators.

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

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Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

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