



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3113.2013
Computing Leasehold Excise Tax at Public Marinas

This ETA discusses the credit allowed where the leasehold excise tax (LET) amount paid by a private tenant exceeds the property tax that would have been due if the property were privately owned. The ETA also provides public marinas with an acceptable formula to compute the amount of the LET the marinas as lessors are required to collect from lessees. This ETA has been revised to indicate that effective July 28, 2013 and thereafter the ETA is superseded by Section 3 of Senate Substitute Bill 5444, Chapter 235, Laws of 2013.

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

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