



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has revised Excise Tax Advisory (ETA) 3151. This advisory explains how certain transactions by aircraft dealers are taxable.

Example 4 of the ETA incorrectly stated that the portion of monthly rental charges attributable to out-of-state use by the lessee can be deducted from the measure of tax. This information is out of date and incorrect. RCW 82.32.730 provides that tax is imposed on the entire rental or lease charge, based on the primary property location, and is not altered by intermittent use of the property at different locations.

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  
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