



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3188.2014 *Grain Elevator***

This ETA explains, with respect to RCW 82.08.820, what a grain elevator is and the proper rate of tax remittance when a grain elevator is expanded.

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

A handwritten signature in black ink, appearing to read "Tim Jennrich".

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Tim Jennrich, Tax Policy Specialist

