Combined Excise Tax Return Changes
July 2005

What's new?

You'll notice the following changes to the Combined Excise Tax Return, due to laws passed during the 2005 legislative session. Unless otherwise noted, the changes were effective July 1, 2005.

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- **Removed** *Mfg; Fresh Fruit & Veg;* statement from the Prescription Drug Warehousing; Dairy Products, Bio/Alcohol Fuel, or Split/Proc Dried Peas line; same rate. This is a result of ESHB 2221 (Chapter 531, Laws of 2005).
- **Added** *Gambling Contests of Chance (less than $50,000 a year)* statement to the Service and Other Activities line; same rate. This is a result of ESHB 1031 (Chapter 369, Laws of 2005).
- **New line added** – *Gambling Contests of Chance ($50,000 a year or greater)*; Code 192; rate .016. Renumbered form to correspond with change. This is a result of ESHB 1031 (Chapter 369, Laws of 2005).

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- **Removed** *State Public Utility Tax* Section; created **new** addendum to replace section; added notation under "Need Help?" area.
- **Added** *Cigars (less than $0.67)* statement to Tobacco Products line; Columns 1 & 2 shaded to 15%; rate .75. This is a result of SB 6097 (Chapter 180, Laws of 2005).
- **New line added** – *Tire Fee*; Item – *Numbers of Tires*; Code 73; rate .90. This is a result of SHB 2085 (Chapter 354, Laws of 2005).
- **New line added** – *Cigar Tax ($0.67 or more)*; Item – *Number of Cigars ($0.67 or more)*; Code 194; rate .50. This is a result of SB 6097 (Chapter 180, Laws of 2005).
- *State Enhanced 911, TRS, & WTAP – TRS* rate reduced to .10; combined rate .44. This is a result of the annual tax rate adjustment for these taxes.
- *Quality Maintenance Fee* rate reduced to 5.25. This is a result of ESHB 2314 (Chapter 514, Laws of 2005).
- **New credit line added** – *Aerospace Property Tax B&O Credit*; code 910. This is a result of HB 2294 (2nd Sp Sess Chapter 1, Laws of 2003) and SSB 6304 (Chapter 24, Laws of 2004).

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- **New credit line added** – *Public Utility Investment Cost Recovery Payments Credit*; code 925. This is a result of SSB 5101 (Chapter 300, Laws of 2005).
- **New credit line added** – *Tobacco Products/Cigar Tax Credit*; code 930. This is a change from allowing an Interstate sales or Sales to US Government deductions to allow a credit for such sales.

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- **Deduction Detail added** *Gambling Contests of Chance (less than $50,000 a year)* statement to the Service and Other Activities title. This is a result of ESHB 1031 (Chapter 369, Laws of 2005).
- **Deduction Detail, New line added** – *Gambling Contests of Chance ($50,000 a year or greater)*
  - added deduction line *Gambling; Prize; Cash Pay-Outs*; I.D. 19210
  - added deduction line *Other (Explain)*; I.D. 19299. This is a result of ESHB 1031 (Chapter 369, Laws of 2005).
- **Deduction Detail, removed** *Tobacco Products* and all deduction lines included. This is a change from allowing an Interstate sales or Sales to US Government deductions to allow a credit for such sales.

What's no longer on the return?

As a result of laws that have expired, the following items are no longer on the return:

- **Removed** *Alternatives to Field Burning B&O Credit line.* This is a result of 2SSB 5663 Chapter 420 Laws of 2005.