



Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 016.12.171

CONVERSION DATE: July 1, 1998

**This ETA is cancelled effective February 2, 2009 and reissued under the 3000 series.
See ETA 3001 for a cross-reference to the new series.**

JOB SITE PLANTS AND PUBLIC ROAD CONSTRUCTION CONTRACTS

Issued July 1, 1966

Does a contract for public road construction for which a bid has been entered but which has not yet been awarded at the time of location of a temporary asphalt plant fall within the ambit of a ruling granting the classification of public road construction to the production of road mix at temporary plants located primarily to service similar contracts previously awarded?

Taxpayer located a temporary asphalt plant to service a public road construction contract awarded prior to the location of the plant and to service a similar contract bid for, but not yet awarded when taxpayer located his job site plant.

According to a letter issued September 25, 1958, by the Tax Commission to the asphalt industry, plants temporarily located for the purpose of servicing road construction contracts previously awarded would be considered a part of the road construction facilities. As such the value of the raw materials used would be the measure of the use tax. However, the second contract was not awarded prior to the location of the plant. Therefore the measure of the Use Tax for materials used in performing this contract would be the value of the prepared mix which would include labor costs at the job site plant.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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