



State of Washington  
Department of Revenue

# Excise Tax Advisory

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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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## TRANSFER AND LOADING STATIONS

Issued July 15, 1966

Are transfers of products from a main plant to transfer and loading stations subject to the Wholesaling Functions Tax?

A taxpayer was engaged in retail and wholesale sales of manufactured and processed dairy products. It had transfer and loading stations where large trucks from the main plant were unloaded and where the products were loaded on small delivery trucks. At some of the larger stations the goods were unloaded into refrigerated storage before being distributed at a later date.

The Commission held that although such stations are not retail "stores" in the usual sense, the combination of activities carried on there constitutes a wholesaling function, and the stations are retail outlets in effect. Although no change in title or ownership to such property occurs, the taxpayer was performing a function essentially comparable to those of a wholesaler. It was further noted that a prerequisite to the application of the Wholesaling Function Tax to the transfers was the finding that the "transfer stations" were retail outlets. It was necessary that an employee be present to be considered to be a retail store, and it was mandatory by Statute that there be at least two such outlets for the tax to be applicable. RCW 82.04.270(2).

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***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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