



State of Washington
Department of Revenue

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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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**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.**

BERTHAGE AND MOORAGE CHARGES SUBJECT TO PUBLIC UTILITY TAX

Issued August 12, 1966

Are ports accountable for a Public Utility Tax upon the gross income derived from charges for the berthage and moorage of vessels where such activity is a part of the port's functions?

The taxpayer, Ports of Washington, were assessed a Public Utility Tax on the gross income from berthage and moorage charges imposed on ships. Berthage and moorage charges for tying up to the dock when the "Berthage" is tying up for a short time; "moorage" is tying up for a longer period, such as during the winter season.

The Tax Commission ruled that the gross income derived from charges for berthage and moorage was subject to a Public Utility Tax. These charges were for local services or operations which were a part of the taxpayers' port and dock functions.

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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