



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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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NUMBER: 170.04.172

CONVERSION DATE: July 1, 1998

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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.**

## REMOVAL OF LOG DAMS AS CLEARING LAND

Issued August 19, 1966

Does the removal of log jams from the banks of a river constitute a "sale at retail" as "land clearing"?

Taxpayer entered into a contract for the removal of log jams from channels and banks of a river. Taxpayer objected to the assessment of the Retailing Business Tax and Sales Tax.

RCW 82.04.050 defines "sale at retail" to include labor and services rendered "for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture."

The Commission held that both the Retail Sales and Business Taxes were applicable to the contract price of prime contracts which involve the removal of logs or similar material from the channels and banks of rivers and streams. Such activity was the "clearing of land" within the legislative intent. See King County v. State, 63 Wn. 2d 393 (1963). (Letter)

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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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