



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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 403.04.135

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.**

PROCESSING MEAT BY-PRODUCTS

Issued July 3, 1970

Does the processing of meat by-products such as hides, tallow, and meat meal fall within the scope of RCW 82.04.260(8) when the processing is performed in connection with the slaughtering, breaking and/or processing of perishable meat products?

The taxpayer objected to a reclassification from the Slaughtering, Breaking and/or Processing Perishable Meat Products to the Wholesaling classification of the business tax. He asserted that the legislature did not intend to distinguish between edible and nonedible portion of animals under RCW 82.04.260(8). He stresses that in the case of beef cattle, the "total steer" is processed and that hides, tallow, and meat meal are just as important to the industry profitwise as steaks.

The department sustained the taxpayer's appeal and ruled that the processing of such meat by-products as hides, tallow, and meat meal falls within the Slaughtering, Breaking and/or Processing Perishable Meat Products classification, RCW 82.04.260(8). This section of the law states:

Upon every person engaging within this state in the business of slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale; as to such persons the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of thirty-three one-hundredths of one percent.

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.

Please direct comments to:
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The department found no distinction between processing edible and nonedible perishable meat products concomitant to slaughtering. At the outset one live animal is slaughtered and very nearly all of that animal is resold in processed form.

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