



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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.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: 547

CONVERSION DATE: July 1, 1998

EXCISE TAX BULLETINS CANCELLED

Issued June 18, 1990

This bulletin represents a change of the Department's position with respect to Excise Tax Bulletins. The Interpretation and Appeals Division of the Department of Revenue will now periodically review Excise Tax Bulletins to make certain specific bulletins are still necessary. Those bulletins which are no longer considered to be necessary will be cancelled. This will be the first of several Excise Tax Bulletins which will be issued over the next several months to cancel a block of bulletins.

Excise Tax Bulletins which are appropriate to retain will be revised from time to time as required due to changes in the law, to adjust for changes in technology, or because of changes in the way certain business activities are conducted. There may be some delay between the time of a law change and the time the Excise Tax Bulletin is revised. For this reason users of Excise Tax Bulletins are cautioned in applying a particular Excise Tax Bulletin to make certain the principles contained in the bulletin have not been superseded by subsequent legislation.

The following Excise Tax Bulletins are hereby cancelled:

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1	EXCISE TAX BULLETINS--A NEW INFORMATIONAL SERVICE
1A	INDEXING OF EXCISE TAX BULLETINS
1C	EXCISE TAX BULLETINS AND OTHER DEPARTMENT OF REVENUE INFORMATIONAL SERVICES
2	RENTALS OF REAL ESTATE -- SPECIAL REPORTING PROCEDURES

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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5	PUBLIC ROADS CONSTRUCTION--PUBLIC PIT OR QUARRY OFFERED BUT NOT USED
6	PENALTIES FOR DELINQUENT RETURNS
8	SELF SERVICE LAUNDRIES--SELF SERVICE DRY CLEANERS
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Our review of the above listed bulletins indicates they are no longer necessary because of law changes, business operation and technological changes, or because the subject matter of the bulletin is now specifically contained within the Washington Administrative Code (Rules issued by the Department of Revenue).

These bulletins are hereby repealed on the issue date shown above. At a future date, after all bulletins have been reviewed and appropriate revisions made, the Department of Revenue will publish Volume II of the Excise Tax Bulletins and will reissue the remaining bulletins from the current volume.