



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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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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.**

## A STATEMENT OF PURPOSE AND INTENT WITH RESPECT TO ISSUES INVOLVING THE FORESTRY PRODUCTS INDUSTRY

Issued October 9, 1989

### STATEMENT OF POLICY

The Department of Revenue, working with representatives of the timber and forest products industry, has recognized the need for a written statement encompassing the Department's goals and objectives in the administration of the tax laws, rules, and policies applicable for the industry. It is the Department's purpose to provide a systematic and reliable process by which the concerns, problems, and solutions identified by the industry and the Department may be shared, evaluated, and implemented, as appropriate. The following ten points of procedure reflect the Department's "open door" policy and set the agenda for ongoing dialogue.

### PROCEDURES

- 1) The Department will establish the systems and procedures for the free flow of information between the Department and members of the forest products industry.
- 2) Within budget restrictions the Department will ensure the participation of its staff in training and educational seminars, field exercises, and other continuing forestry programs sponsored independently or jointly by the industry and the Department.

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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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Please direct comments to:  
Department of Revenue  
Legislation & Policy Division  
P O Box 47467  
Olympia, Washington 98504-7467  
(360) 753-4161 eta@DOR.wa.gov

- 3) The Department will facilitate and participate in executive level conferences designed to assist the Department in formulating specific tax policy guidelines and to inform the industry of the goals and objectives of such policies.
- 4) The Department will confer with industry selected persons representing potentially impacted segments of the forest industry before implementing new forestry tax and property tax legislation.
- 5) Within the limitations of the legislative "process", the Department will evaluate proposed forestry legislation, identify implementation problems, and alert the legislative body to methods of avoiding conflicts in the practical applications of proposed laws.
- 6) The Department will provide, upon request, confidential assistance to the industry or to individual companies with respect to the drafting, technical evaluation, substantive and economic effect of industry or company proposed legislation.
- 7) The Department will provide the industry, upon request, with reactions to the substantive and economic impact of other industry related legislative proposals unless confidentiality precludes its doing so.
- 8) The Department will report the results, conclusions, proposals, and mutual understandings resulting from these increased communications in writing, whenever possible, for the mutual reliance of all persons similarly situated.
- 9) The Department will maintain confidentiality, upon request, with respect to all information and data shared during the exchange of ideas and approaches for resolving administrative problems.
- 10) The Department will develop and disseminate written implementation plans for accomplishing specific tasks necessary to achieve mutually agreed goals.