



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

CANCELLATION OF INTERPRETIVE STATEMENT

This announcement of the cancellation of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has cancelled the following excise tax advisory (ETA):

540.04.22.252 Special Hazardous Substance Tax Applications. This advisory is being cancelled because it provides out-of-date information that is no longer needed. The ETA was written to explain the Department's interpretation of law (chapter 82.22 RCW) that was repealed and replaced with new law (chapter 82.21 RCW) a number of years ago. The ETA refers to provisions of WAC 458-20-252 that do not exist in the current version of the rule. Issues addressed in this document that are pertinent under current law are addressed in the rule. There is also no need for the list of examples of products that result from a crude oil refinery process. This list is 17 years old, and such information could be found via internet research.

A copy of the cancelled document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx>, or a request for copies may be directed to:

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