



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Berthage and Moorage Charges Subject to Public Utility Tax

Are Ports taxable under the public utility tax upon the gross income derived from charges for the berthage and moorage of vessels where such activity is a part of the port's functions?

"Berthage" is tying up for a short time; "moorage" is tying up for a longer period, such as during the winter season.

Gross income derived from charges for berthage and moorage was subject to a public utility tax. These charges are for local services or operations which are a part of the ports' functions.

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

Please direct comments to:
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