



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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A Statement of Purpose and Intent with Respect to Issues Involving the Forestry Products Industry

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.
- 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.

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.

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- 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.