



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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“Clearing of Land and Moving of Earth” Include Removal of Log Dams and Cleaning Settling Ponds

Is the removal of log jams from the banks of a river or the removal of debris from settling ponds "land clearing?"

RCW 82.04.050 defines "sale at retail" to include labor and services rendered "for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture."

The removal of logs or similar material from the channels and banks of rivers and streams and the removal of debris or sediment from a settling pond are “clearing of land and moving of earth” within the legislative intent of RCW 82.04.050. *King County v. Tax Comm’n*, 63 Wn.2d 393 (1963). These activities are therefore taxable as retail sales.

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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