



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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## Materials Used in Welding Processes

Are sales of oxygen, acetylene, welding rod, or flux used in welding processes subject to retail sales tax?

Under the definition of the term "sale at retail" in RCW 82.04.050 the retail sales tax applies to every sale of tangible personal property except (1) property resold in its original form, or (2) property resold as an ingredient or component part of an article manufactured, produced, or repaired. The fact that an article may be entirely consumed in producing something else that is sold or the fact that an article is essential to a manufacturing or repairing process is not determinative.

Oxygen and acetylene are used in welding or cutting to produce the intense heat necessary to melt the base metal, the welding rod being added to form a bond between two surfaces. The rod becomes a component of the article being repaired or manufactured and therefore may be purchased for resale. However, the gases are entirely consumed in this process and do not become component parts of the repaired or manufactured article. Accordingly, sales of oxygen and acetylene for the uses described above are retail sales upon which the retail sales tax must be collected by the vendor.

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**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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