



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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## Processing Meat By-Products

Does the processing of meat by-products such as hides, tallow, and meat meal fall within the scope of RCW 82.04.260(4) when the processing is performed in connection with the slaughtering, breaking and/or processing of perishable meat products?

The processing of such meat by-products such as hides, tallow, and meat meal falls within the slaughtering, breaking and/or processing perishable meat products business and occupation tax classification, RCW 82.04.260(4), which states:

Upon every person engaging within this state in the business of slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale only and not at retail; as to such persons the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of 0.138 percent.

There is no distinction between processing edible and non-edible perishable meat products related to slaughtering.

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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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