



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Public Utility Pole Attachment Contracts

Background Private lessees pay leasehold excise tax (LET) for the privilege of occupying or using publicly owned real or personal property through a leasehold interest. Public entities collect the tax from the private lessee, or the sublessee if the lessee is also a tax-exempt public entity. If the public entity fails to collect the tax, the Department of Revenue may collect the tax directly from the lessee/sublessee.

Scope of ETA This excise tax advisory explains the application of LET to utility pole attachment contracts that allow a private lessee/sublessee access to a publicly-owned utility pole for the purpose of attaching the lessee's/sublessee's own wires and/or cables to the poles.

Conditions under which LET applies to pole attachments LET applies to such utility pole attachment contracts only when the following criteria are met:

- (1) The pole is owned by a public entity;
- (2) The pole attachment contract grants the private lessee/sublessee the right to occupy a specifically identified location on the pole for a period of 30 consecutive days or longer; and
- (3) The lessee/sublessee has unrestricted access to the utility pole during that time period to use and maintain the pole attachments.

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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