



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department issued ETA 3164.2011 *Public Utility Pole Attachment Contracts*. This ETA explains when the leasehold excise tax applies to utility pole attachment contracts allowing a private lessee access to a publicly-owned utility pole for the purpose of attaching wires or cables.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
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