

Cite as 4 WTD 447 (1987)

BEFORE THE INTERPRETATION AND APPEALS DIVISION
DEPARTMENT OF REVENUE
STATE OF WASHINGTON

In the Matter of the Petition)	<u>D</u> <u>E</u> <u>T</u> <u>E</u> <u>R</u> <u>M</u> <u>I</u> <u>N</u> <u>A</u> <u>T</u> <u>I</u> <u>O</u>
<u>N</u>	
For Prior Ruling of Tax Liability of)	
)	No. 88-11
)	
HOUSING AUTHORITY)	Registration No. . . .
)	
)	

[1] **RCW 35.82.210 AND RULE 189:** HOUSING AUTHORITIES --
STATE TAXES -- REFUSE COLLECTION TAX -- EXEMPTION.
City and County Housing Authorities created under
chapter 35.82 RCW are exempt of all state taxes,
including refuse collection tax.

NATURE OF ACTION:

The Housing Authority of . . . has sought the Department's ruling on the precise question whether the Authority is exempt of payment of the refuse collection tax imposed by RCW 82.18.020. The Authority seeks the Department's issuance of a direct exemption entitlement document to provide to refuse collection service providers.

FACTS AND ISSUE:

The Authority has received a formal, written interpretation from private counsel to the effect that the Authority is expressly exempt of the refuse collection tax. It seeks the Department's confirmation of its entitlement to exemption and some written document of verification to provide to its refuse collectors.

The single issue is whether Housing Authorities created under chapter 35.82 RCW are exempt of refuse collection tax.

DISCUSSION:

Faker, Sr. A.L.J. --

[1] It is the position of the Department that the exemption of all state taxes provided for housing authorities under RCW 35.82.210 is plenary and that it includes the tax upon refuse collection imposed by RCW 82.18.020. As indicated in WAC 458-20-250, except for the Federal government, there are no other taxpayers who are "expressly exempted from paying the refuse collection tax." This simply means that the chapter of statutory law which imposes the tax does not specifically make reference to any general tax exemptions other than that of the Federal government. However, Housing Authorities are entitled to the general tax immunity provided by RCW 35.82.210 so that no express exemption of the refuse collection tax is needed.

The Department of Revenue does not generally provide for specific documents or certifications to be used or provided to verify every tax exemption under the law. Otherwise the paperwork trail becomes inefficient, time consuming, and inadministerable. The Housing Authority may simply provide a written statement to its refuse service providers, claiming tax exemption under RCW 35.82.210, or, if easier, it may copy and provide this Determination to such persons. No document is required to be given on a transaction by transaction basis or even to be renewed periodically.

DECISION AND DISPOSITION:

The taxpayer's requested ruling is granted.

DATED this 20th day of January 1988.