



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3050.2021 *Dump Truck Operators*

ETA 3050 explains the public utility tax, business and occupation tax, and retail sales tax consequences of various services commonly provided by dump truck operators. Amendments were made to this ETA to modernize the content and layout of the ETA and provide better examples and details of the tax implications of different scenarios.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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