



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3188.2020 *Grain Elevators*

This ETA explains the application of the proper rate of tax remittance under RCW 82.08.820(3) when a grain elevator is expanded. This ETA was updated to clarify that grain elevator railroad spurs are not qualifying structures used in the storage and handling of grain in bulk, and therefore not eligible for remittance under RCW 82.08.820.

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

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