



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3197.2015 – Renewable Energy System Cost Recovery Incentive and Condominiums

This ETA addresses how a condominium unit owner can meet the unity of ownership requirement under WAC 458-20-273 to qualify for the renewable energy system cost recovery program set forth in RCW 82.16.110 to .130.

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

Kevin Dixon, Tax Policy Manager – ETAs and Special Projects

