



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

**ETA 3156.2009
Disaster Relief Funds Provided by FEMA and the Red Cross**

This Excise Tax Advisory addresses the Washington retail sales tax treatment of purchases made under financial assistance programs administered by the Federal Emergency Management Administration (FEMA) and the American Red Cross to assist victims of natural disasters.

A copy of this document is available via the Internet at
<http://dor.wa.gov/content/FindALawOrRule/>.

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: February 10, 2009
TIME: 9:51 AM

WSR 09-05-025