



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

**ETA 3162.2009
Aerospace “tooling” under Substitute Senate Bill 6828**

Substitute Senate Bill (SSB) 6828 (Chapter 81, Laws of 2008) provides a number of incentives for the aerospace industry. Several of these incentives relate to “tooling” specifically designed for use in manufacturing commercial airplanes or commercial airplane components. This Excise Tax Advisory (ETA) addresses the Department’s interpretation of this term.

A copy of this ETA is available via the Department’s online list of [Rule and Interpretive Statements Adoptions](#).

Alan R. Lynn, Rules Coordinator

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