



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department issued ETA 3165.2011 *Dry Stack Boat Storage*. This ETA explains the business and occupation (B&O) tax responsibilities of businesses that offer land based boat storage in the form of stacking berths (“dry stack storage”).

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

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STATE OF WASHINGTON  
FILED

**DATE: February 18, 2011**

**TIME: 1:31 PM**

**WSR 11-06-012**