



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

***ETA 3215.2020 Graduated Real Estate Excise Tax (REET): Land Classifications & Predominant Use***

This ETA explains the process of identifying the proper land classification of real property for purposes of the real estate excise tax. It also explains the process of determining the predominant use of land in cases where a sale of real property includes land classified as either “agricultural land” or “timberland” and non-classified land.

The Department is updating this ETA to clarify that the term “forestland,” as it is defined in RCW 84.33.035(5), is included in the definition of “timberland.”

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

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OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
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