



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3044.2022 Use Tax Modification to Aircraft Dealers

This ETA explains the use tax liability of an aircraft dealer upon aircraft acquired and held in stock for resale, where such aircraft is also used for charter flights or student training programs. This new adoption of ETA 3044.2022 contains only two technical corrections. Specifically, in the last paragraph RCW 82.12.010(2) has been deleted and replaced with the correct section, RCW 82.12.010(7). Also in the last paragraph, a typo is corrected, deleting the word “Retail” because the word appears twice in a row.

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

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