



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3014.2025 *Self-Produced Fuels*

This ETA provides guidance on the application of state and local use tax on self-produced fuels. In addition, this ETA addresses the application of business and occupation (B&O) tax on the production of self-produced fuels.

The Department is updating this ETA to incorporate the value of refinery fuel gas for Quarter 1, 2026. The value of refinery fuel gas is based on the average of the most recent 36 months of the “Henry Hub” natural gas spot prices, as published by the federal Energy Information Administration. The 36-month average value is calculated and published by the Department on a quarterly basis. See [RCW 82.12.0203](#).

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

Chelsea Brenegan, ETA & Engagement Manager