



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3050.2014 *Dump Truck Operators*

This ETA explains the public utility tax (PUT), business and occupation tax (B&O), and retail sales tax reporting responsibilities for various services commonly provided by dump truck operators. This ETA previously issued on May 24, 2013, is being reissued in order to clarify how to distinguish the taxability of persons hauling for hire from persons hauling construction debris.

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

Tim Jennrich, Tax Policy Manager – ETA and Special Projects

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: April 29, 2014

TIME: 11:26 AM

WSR 14-10-032