



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3055.2020 BTA Non-acquiescence

This ETA is an update of ETA 3055.2019, issued June 5, 2019. This update adds a BTA Non-acquiescence statement regarding the Board of Tax Appeals decision in *Tri-State Construction Inc. v. Dep't of Revenue*, BTA Informal Docket No. 89560 (2020). The statement explains the reasons for the Department's non-acquiescence to the decision.

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

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