



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3092.2015 – Hazardous Substance/Petroleum Products Tax, Vessels Operating Both in Washington Waters and Outside of Washington

This ETA explains how taxpayers operating vessels in interstate or foreign commerce are liable for both the hazardous substance tax and petroleum products tax on the fuel they consume in Washington waters by providing approved formulas for computing the taxes on the fuel. This ETA is being updated to correct the formulas, clarify how to determine the wholesale price of fuel, and provide an example.

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

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OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: October 05, 2015

TIME: 10:06 AM

WSR 15-20-083