



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department issued Excise Tax Advisory (ETA) 3122.2011 *Processing Perishable Meat Products*. This ETA was originally issued as ETA 2035 in March 2007 to explain who is entitled to the preferential business and occupation (“B&O”) tax rate based on the Washington State Supreme Court decision, *Agrilink Foods, Inc. v. Washington State Department of Revenue*, 153 Wn.2d 392 (2005).

The following header has been added to this ETA to explain that it does not apply during the period of June 1, 2010 through December 1, 2010.

This ETA applies to periods prior to June 1, 2010 and after December 1, 2010. For the period of June 1, 2010 through December 1, 2010, 2ESSB 6143, Part V, limited the preferential B&O tax rate for processors of perishable meat to specific activities and products. Refer to 2ESSB 6143, Part V, for additional information about these limitations.

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

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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