



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3226.2021 *Applicability of Leasehold Excise Tax to Leases of Dark Fiber from Public Owners*

This ETA provides guidance regarding when a lease of dark fiber from a public owner is subject to the Leasehold Excise Tax.

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

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OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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