



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3014.2024 *Self-Produced Fuels*

This ETA provides guidance on the application of state and local use tax on self-produced fuels. In addition, this ETA addresses the application of business and occupation (B&O) tax on the production of self-produced fuels.

The Department is updating this ETA to incorporate changes made in Engrossed House Bill 2163 ([EHB 2163](#)), which limited the use tax exemption of self-produced fuels. Additionally, the ETA will address changes made in Substitute House Bill 1254 ([SHB 1254](#)), which updated the valuation of refinery fuel gas.

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

Brent Madison, Tax Policy Manager – Rules Coordinator

