



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3019.2014**

***How are Port Charges for Dockage, Berthage, and Moorage of Ocean Vessels Taxed?***

This ETA explains the application of the Stevedoring Business and Occupation Tax to dockage, berthage, or moorage of ocean going vessels that is a part of a port's functions, and alternatively, the application of the Public Utility Tax to ocean vessels docked for other purposes. This ETA was previously issued on February 2, 2009, has been reissued to address stevedoring; to include "dockage;" and to direct businesses to WAC 458-20-118 for reporting instructions for recreational moorage.

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

A handwritten signature in blue ink, appearing to read "Tim Jennrich".

Tim Jennrich, Tax Policy Manager – ETA and Special Projects

