



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3231.2022 Applicability of Leasehold Excise Tax to Occupancy and Use of Public Sidewalks by Private Businesses

This ETA provides guidance regarding when the occupancy and use of a public sidewalk by a private business is subject to the Leasehold Excise Tax (“LET”).

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

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