



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

ETA 3043.2013
Low-density light and power utility deduction

The Department of Revenue has revised Excise Tax Advisory 3043 (ETA 3043). This advisory explains the public utility tax deduction provided by RCW 82.16.053 to qualifying power and light businesses.

RCW 82.16.053 requires that the Department determine the state average electric power rate each year and inform taxpayers of this rate. This rate is used by the power and light business to compute the amount of the deduction. The revised ETA 3043 updates the information to provide the rate to be used for the period of July 2013 through June 2014.

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

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