



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3133 Withdrawal of published determinations

The Department has re-issued this ETA to announce that it has withdrawn two Determinations:

Det. No. 00-064, 19 WTD 1013. The taxpayer in this determination was a private, for-profit transportation company that provided ride sharing services for persons with special transportation needs ("paratransit services"). It leased paratransit vehicles from a transit authority and requested a refund from PUT under RCW 82.16.047. The determination correctly found that the taxpayer could not claim an exemption from PUT because it was not a qualified paratransit provider. Further, the determination correctly required each provider to separately qualify for the exemption. However, the determination also concluded that the transit authority was not a qualified provider since it was not a public social service agency. This conclusion is in conflict with the findings in Det. No. 97-104R, 17 WTD 59 (1998) and Det. No. 00-064, 19 WTD 1013 (2000) and has caused taxpayers confusion

Det. No., 01-167E, 21 WTD 272. The taxpayer in this determination was a transit authority that provided paratransit services. The determination concluded that a transit authority does not qualify as public social service agency and, therefore, could not claim the PUT exemption under RCW 82.16.047.

These conclusions are in conflict with the findings in Det. No. 97-104R, 17 WTD 59 (1998) and Det. No. 00-064, 19 WTD 1013 (2000) and have caused confusion.

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

A handwritten signature in cursive script that reads "Alan R. Lynn".

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

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