



Excise Tax Advisory

Excise Tax Advisories (ETAs) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

Number: 2003-5s

Issue Date: October 9, 2003

**This ETA is cancelled effective February 2, 2009 and reissued under the 3000 series.
See ETA 3001 for a cross-reference to the new series.**

Cancellation of Excise Tax Advisories

This advisory identifies Excise Tax Advisories (ETAs) that have been cancelled. These advisories have been cancelled for a number of reasons. In some cases a particular advisory may have been superseded by legislation, may no longer be correct because of a court decision, or may no longer be necessary because of specific inclusion in a subsequent rule revision.

This advisory is the fifth supplement to ETA 2003. ETA 2003 and previous supplements to ETA 2003 should not be discarded. ETA 2003 and its supplements provide a history of all of the advisories that have been cancelled.

Advisories cancelled September 30, 2003:

ETA	Title	Reason for cancellation
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Advisories numbered as 2 plus three digits (e.g. 2002.16.179) are advisories issued on or after July 2, 1998.

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Please direct comments to:
Department of Revenue
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Olympia, WA 98504-7467

173.04.103	Seed Furnished Under Grower Contracts.	These advisories have been cancelled because the information was incorporated in WAC 458-20-210 (Sales of tangible personal property for farming—Sales of agricultural products by farmers). ETA 173—See subsection (4)(c)(v)(c), Examples. ETA 190—See subsection (5)(c), Raising cattle for wholesale sale. ETA 237—See subsection (6)(h), Beef and dairy cattle. ETA 406—See subsection (6)(i), Livestock for breeding purposes. ETA 559—See subsection (4)(h), "Fruit bin rentals" by fruit packers.
190.04.210	Feeding and Fattening Cattle and the Agricultural Products Exemption.	
237.08.125	Sales Tax Exemption for Sales of Cattle and Milk Cows.	
406.08.125	Sales of Quarter Horses	
559.08.214	Sales and Rentals of Fruit Bins.	

Advisory cancelled August 20, 2003:

ETA	Title	Reason for cancellation
90-001	A Statement of Purpose and Intent With Respect to Issues Involving Employee Placement Businesses and Their Clients	This document was issued in 1990 to announce the Department's position on the taxability of businesses that recruit and procure employees to do work for other businesses. The Washington State Supreme Court's ruling in <i>City of Tacoma vs. The William Rogers Company, Inc.</i> and ETA 2016 (Temporary staffing companies) should be followed when determining the tax-reporting responsibilities of these businesses.

Advisory cancelled June 26, 2003:

316.08.193	Sales to Nonresidents	This document is no longer needed as the subject matter is addressed in ETA 2014.
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Advisory cancelled May 19, 2003:

445.04.243	Litter Tax on Food and Beverages	This document explains that the litter tax does not apply to sales of food and beverages by retailers that are solely for consumption indoors on the seller's premises. This information is no longer needed because chapter 120, Laws of 2003, revised RCW 82.19.050 to provide a specific exemption for these sales.
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Advisories cancelled May 15, 2003:

063.04.231	Transfer and Loading Stations	These documents provide tax-reporting information regarding the internal distributions B&O tax, which was repealed effective July 1, 1998. This information is no longer needed.
065.04.231	Transfers from Tank Farms to Bulk Plants	
151.04.231	Wholesaling Functions Tax on Distributions Between Retail Stores	
359.04.231	Inventory Transfers to Branches Prior to Opening	

Advisories cancelled April 21, 2003:

064.04.208	Intercompany Loans of Gasoline, Oil, and Similar Products	These documents explain the application of the accommodation sale exemption to intercompany loans/exchange agreements for fungible products.
428.04.103.208	Exchange Agreements Involving Inventory	These documents are no longer needed because this issue is addressed in the latest revision of WAC 458-20-208 (Exemptions for adjustments of new motor vehicle inventory between new car dealers and accommodation sales).

Advisory cancelled September 26, 2002:

552.99.29A	Leasehold Excise Tax – Exemption for public employees – Condition of employment.	ETA 552 explains how the leasehold excise tax exemption provided by RCW 82.29A.130(5) for leasehold interests in public employee housing applies when a public employer may not, as a condition of employment, require an employee to reside in a public residence. This information is no longer needed because this issue is addressed in the latest revision of WAC 458-29A-400 (Leasehold excise tax—Exemptions).
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Advisories cancelled June 30, 2002:

165.04.109	Interest received on funds procured for affiliated companies	ETA 165 explains the Department’s position on interest received for loans made to affiliated companies when the business making the loans has procured these funds from a third-party lending source.
571.04.169	Taxability of investment income	ETA 571 provides guidance on the B&O tax deduction provided by RCW 82.04.4281, which provides a deduction for amounts received from investments or the use of money as such for taxpayers not engaged in banking, loan, security, or other financial business. These documents are cancelled because the information is out-of-date. They fail to recognize that chapter 150, Laws of 2002 (HB 2641), made substantial changes to the B&O tax deduction provided for certain investment income by RCW 82.04.4281.