

WSR 21-07-052

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

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INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following property tax advisory (PTA):

**PTA 20.1.2021 *State-Assessed Utility Company Annual Apportionment Reports***

This PTA applies to all intercounty and interstate utility companies that have property subject to state-assessment under chapter 84.12 RCW, which includes property owned by railroad, airplane, electric light and power, landline and wireless telephone, gas distribution, and pipeline companies. It clarifies what operating property to include in their annual reports to the department for apportionment purposes, as required in WAC 458-50-110.

A copy of this document is available via the internet at Rule and Tax Advisory Adoptions and Repeals.

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