

WSR 21-01-078

INTERPRETIVE STATEMENT**DEPARTMENT OF REVENUE**

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INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3210.2020: Manufacturing Airplane Materials or Components and Eligibility for the Preferential Aerospace B&O Tax Rate

This ETA explains how manufacturers of materials or components subsequently sold to and used by other manufacturers for installation into commercial airplanes may be eligible for a preferential Aerospace business and occupation tax (B&O) tax classification. The ETA is being updated to reflect changes enacted by 2020 legislation. The primary change is to add a notification at the top of the ETA to alert readers that the ETA and B&O tax classification are not valid for periods after March 31, 2020. In addition, the draft removes references to "sellers" in order to clarify that the classification was only available to manufacturers.

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

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