

WSR 21-14-052
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 3226.2021 *Applicability of Leasehold Excise Tax to Leases of Dark Fiber from Public Owners*

This ETA provides guidance regarding when a lease of dark fiber from a public owner is subject to the leasehold excise tax.

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

Atif Aziz
Tax Policy Manager
Rules Coordinator