

WSR 22-10-032

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed April 26, 2022, 3:49 p.m.]

CANCELLATION OF INTERPRETIVE STATEMENT

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

ETA 3113.2013 (Computing Leasehold Excise Tax at Public Marinas)

This ETA addresses the proper interpretation of computing leasehold excise tax at public marinas. This ETA is being cancelled because effective July 29, 2013, the statutory language addressed in this ETA has been superseded by Section 3 of SSB 5444, chapter 235, Laws of 2013.

A copy of this document is available via the internet at Recent Rule and Interpretive Statements, Adoptions, and Repeals.

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