

WSR 22-13-006
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 3231.2022 Applicability of Leasehold Excise Tax to Occupancy and Use of Public Sidewalks by Private Businesses

This ETA provides guidance regarding when the occupancy and use of a public sidewalk by a private business 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.

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