

WSR 24-08-032

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

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INTERPRETIVE STATEMENT ISSUED

The department of revenue (department) has issued the following excise tax advisory (ETA): **ETA 3014.2024 *Self-Produced Fuels***.

This ETA provides guidance on the application of state and local use tax on self-produced fuels. In addition, this ETA addresses the application of business and occupation tax on the production of self-produced fuels.

The department is updating this ETA to incorporate changes made in EHB 2163, which limited the use tax exemption of self-produced fuels. Additionally, the ETA will address changes made in SHB 1254, which updated the valuation of refinery fuel gas.

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

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