

WSR 22-14-043

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 3234.2022 *Blending of Petroleum Products at Storage Terminals*

This ETA provides guidance on (a) the application of the sales and use tax exemption for machinery and equipment when petroleum products are manufactured at fuel storage terminals, and (b) the hazardous substance tax and petroleum products tax obligations with respect to this fuel blending manufacturing activity.

A copy of this document is available via the internet at Excise Tax Advisories.

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