



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENTS ISSUED

Effective January 1, 2010, reseller permits will replace resale certificates as the means to substantiate wholesale purchases. Chapter 563, Laws of 2009.

The Department has updated the following ETAs for the sole purpose of recognizing that resale certificates are no longer valid after December 31, 2009, and that reseller permits should be used instead.

ETA 3005r1.2009	Intervening Use
ETA 3036r1.2009	Extermination and Pest Control Services
ETA 3040r1.2009	Chemicals Used in Processing by the Pulp Industry
ETA 3052r1.2009	Retail Sales Tax: Road Construction
ETA 3068r1.2009	Taxability of Highway Construction Contract Projects Administered by Washington State Department of Transportation
ETA 3084r1.2009	Retail Sales Tax - Charges for Towing Damaged or Inoperable Vehicles for Repair
ETA 3093r1.2009	Prepaid Telephone Debit Cards
ETA 3096r1.2009	Fund-raising Activities of Public Schools, Associated Student Body Groups and Parent Teacher Associations
ETA 3097r1.2009	Deferred Sales Tax
ETA 3100r1.2009	Staffing Companies
ETA 3128r1.2009	Repair Work on Goods Damaged in Transit Ordered by the Shipper, the Carrier, or the Owner
ETA 3153r1.2009	Road Construction - Contractors Applying Sand, Gravel and Rock Retail Sales Tax - Use Tax

Copies of these documents are available via the Internet at
<http://dor.wa.gov/content/FindALawOrRule/>.

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
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