



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**CANCELLATION OF INTERPRETIVE STATEMENT**

The Department of Revenue has cancelled the following Excise Tax Advisory (ETA):

**ETA 3013.2009 – Rental Value of One-Use Article**

This ETA addressed the proper interpretation of the term “value of article used” found in RCW 82.12.010. This ETA is being cancelled because the matter it addresses is now covered by WAC 458-20-178(4)(f).

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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Atif Aziz, Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: May 19, 2022**

**TIME: 4:02 PM**

**WSR 22-12-009**