



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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NUMBER: 3139.2009

ISSUE DATE: February 2, 2009

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**This ETA is cancelled effective August 3, 2013. This ETA is being canceled because the matter it addresses is now covered by amended WAC 458-20-180 (Motor carriers), which became effective August 3, 2013. This cancellation is effective on the date the rule became effective.**

## Urban Transportation--The Five Mile Standard

What is the proper interpretation of the phrase "operating entirely within five miles of the corporate limits thereof" in the definition of "urban transportation business," RCW 82.16.010(9)?

The five mile standard is applied on a straight line basis from the corporate limits and not on a road mileage basis. It is immaterial how many miles the carrier travels from the origin to the destination of his haul as long as the origin and the termination of the haul are within a five mile radius of the corporate limits.

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

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Page 1