

# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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## **Sales of Natural Gas Transported from Origins Outside the State to Points in the State**

When a natural gas company transports gas through its own pipelines from origins outside the state to points in the state and transfers possession of said gas to customers in this state, is the public utility tax applicable?

When natural gas is transported from origins outside the state to points in the state through the taxpayer's own pipeline facilities, no transfer of possession or sale occurred until the gas was metered and pumped into the facilities of the purchaser, events which were wholly within the state. Public utility tax is owed at the location of the transfer to the customer. The sales or services upon which the public utility tax is imposed does not constitute interstate commerce.

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