

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

ETA 3085.2021

Issue Date: March 12, 2021

Eligibility of Taxes for the Multiple Activities Tax Credit (MATC)

Description

In accordance with WAC 458-20-19301(5)(d), this ETA lists taxes from other jurisdictions that the Department has determined qualify for the MATC. This list is not exclusive. Taxes not included in the ETA either may or may not qualify for the MATC.

The decisions on the eligibility for the credit are based on the versions of the tax statutes indicated in parenthesis below. If these statutes are amended after the date of this publication, or if they otherwise differ from those versions examined, the conclusions made in this ETA will not necessarily apply.

Persons wanting to know the eligibility of taxes not listed or those that have been amended after the date referenced in this ETA should request a binding letter ruling from the Department. A copy of the applicable tax statute should accompany the request.

Jurisdiction

Taxes Qualifying for MATC

Foley, Alabama

Business License Fee, Sec. 5.3. (As of 2008)

Alaska

Fisheries Business Tax, Alaska Statutes §43.75.015. (As of 2019)

Oil Production Tax Alaska Statutes §43.55.011(b). Only those taxes paid under the percentage-of-value method are eligible for credit. (As of 1982)

Anaheim, CA

Gross Receipts Tax, Anaheim Municipal Code §3.08.010. (As of 1982)

Berkeley, CA

License Fee, Berkeley Municipal Code §9.04.035. (As of 1992)

Beverly Hills, CA

License Fee, Municipal Code § 3-201 to 3-1.313. (As of 1994)

Fresno, CA

License Fee, Fresno Municipal Code §5-302. (As of 1985)

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Laguna Beach, CA	License Fee, Ordinance B, Section 5.08.600. (As of 1993)
Los Angeles, CA	Business Tax, Los Angeles Municipal Code §§21.166 and 21.167. (As of 1988)
Oakland, CA	Business Tax, Oakland Municipal Code §§5-1.23, 5-1.26 and 5-1.34. Taxes paid under §5-1.34 will not qualify for MATC to the extent a deduction is taken for the value of raw materials or partially completed products under §5-1.34(a). (As of 1987)
Sacramento, CA	Business Operations Tax, Sacramento City Code §23.401. (As of 1985)
San Francisco, CA	Business Tax, San Francisco Municipal Code §§1004.08 and 1004.13(a). (As of 1985)
Santa Ana, CA	Business License Tax, Santa Ana Municipal Code §21-71(1) and (3). (As of 1986)
Santa Monica, CA	Business License Fee, Municipal Code Chapter 6.04. (As of 1994)
Southgate, CA	Business License Fee, South Gate Municipal Code §§2.08.305.8(12) and 2.08.305.10(4) and (8). (As of 1985)
California	12841 Food and Agricultural Code, Economic Poisons tax. (As of 1987)
Delaware	Manufacturers' License Fee, Delaware Code 30 §2702(b). (As of 1988) Wholesaler License Fee, Delaware Code 30 §2902(c). (As of 1988) Food Processor License Fee, Delaware Code 30 §2903(c). (As of 1988) Retailer License Fee, Delaware Code 30 §2905(b). (As of 1988) Transient Retailer License Fee, Delaware Code 30 §2905(g). (As of 1988)
Hawaii	Privilege Taxes, Hawaii Revised Statutes §237-13. (As of 1984)

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Hazelwood, Missouri	License Fee, Municipal Code of Hazelwood, Missouri §§16-2 and 16-3. (As of January 24, 1972)
Kansas City, Missouri	License Fee, Kansas City Code §§21.34 and 21.35. (As of 1978)
North Kansas City, MO	Occupational Licenses, North Kansas City Code §§13-17, 13.51, and 13-52. (As of 1971)
St. Joseph, Missouri	License Fee, St. Joseph Code 13-47 and 13-48. (As of 1986)
St. Louis, Missouri	License Fee, St. Louis Code §§8.54.030 and 8.54.130. (As of 1984)
Ohio	Commercial Activity Tax, Ohio Revised Code, Title 57, Chapter 5751. (As of 2020)
Oregon	Oil and Gas Tax, Oregon Revised Statutes 324.070. (As of 1985)
Philadelphia, PA	Business Privileges Taxes, Philadelphia Code §§19-2603 and 19-2604(2)(b). However, the tax measured by “net income” in §19-2604(2)(b) does not qualify for MATC. (As of 1986)
Pittsburgh, PA	Mercantile License Tax, Pittsburgh Code §§249.03 and 249.04(a) and (b). (As of 1988)
Anderson, SC	License Fee, Business and Professional License Ordinance §4(d). (As of 1988)
Columbia, SC	License Fee, Columbia City Code §8-1004. (As of 1983)
Gaffney, SC	License Fee, Gaffney Code §11-6. Only license fees which are paid for those categories of business which involve extracting, manufacturing, or selling tangible

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	personal property, and that are measured by gross receipts, qualify for MATC. (As of 1981)
Georgetown, SC	License Fee, Business License Ordinance §1. (As of 1980)
Greenwood, SC	License Fee, Business License Ordinance §1. (As of 1988)
Laurens, SC	License Fee, Business License Ordinance §1. (As of 1983)
Mauldin, SC	Annual License Fee, Business and Professional License Ordinance §§4 and 19. (As of 1982)
Orangeburg, SC	License Taxes, Business and Professional License Ordinance §12-30. (As of 1987)
Sumter, SC	License Fee, Business License Ordinance §1. (As of 1989)
Union, SC	License Fee, Business License Ordinance §1. (As of 1981)
Tennessee	Privilege and Excise Taxes, Tennessee Code §§67-4-402(b), 67-4-405, 67-4-503(d)(1), 67-4-708(1), (2), (3)(A), and (4), and 67-4-709(b)(1), (2), (3), and (4). These taxes will not qualify for MATC if “gross sales,” as defined in §67-4-702(a)(6), are reduced by the deduction authorized in §67-4-711(a)(5). The minimum tax in §67-4-709(a) does not qualify for MATC. (As of 1987)
Richmond, VA	License Taxes, Richmond Code §28-420. (As of 1984)
West Virginia	Severance Tax, West Virginia Code §§11-13A-3 and 11-13A-6. These taxes will not qualify for MATC if “gross value,” as defined in §11-13A-1(6), is reduced by the deductions in §11-13A-1(6)(D) and (E).

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Bluefield, WV	Annual Privilege Taxes, Bluefield Code §§13-232, 13-252, 13-264, and 13-267. (As of 1971)
Charleston, WV	Business and Occupation Tax, Charleston City Code §§6-109, 6-110 and 6-111. (As of 1979)
Clarksburg, WV	Business and Occupation Tax, Clarksburg Business and Taxation Code §§745.18, 745.19 and 745.20. (As of 1986)
Dunbar, WV	Business and Occupation Tax, Dunbar Business and Taxation Code §§729.04, 729.06 and 729.07. (As of 1978)
Fairmont, WV	Business and Occupation Tax, Fairmont Business and Taxation Code §§761.03, 761.04 and 761.05. (As of 1987)
Follansbee, WV	Business and Occupation Tax, Follansbee Business Regulation and Taxation Code §§745.05(a), (b) and (c) and 745.06(a)(1) through (10). (As of 1987)
Grafton, WV	Annual Privilege Taxes, Ordinance No. 200 §2(a), (b) and (d). (As of 1983)
Huntington, WV	Gross Sales Tax, Huntington Code §33-25, 33-26 and 33-27. (As of 1979)
Martinsburg, WV	Gross Sales Tax, Ordinance 18A §2(a), (b) and (c). (As of 1969)
Morgantown, WV	Business and Occupation Tax, Business and Taxation Code §§735.16, 735.17, 735.18 and 735.19. (As of 1983)
Moundsville, WV	Business and Occupation Tax, Business and Taxation Code §§745.05, 745.06 and 745.07. (As of 1988)

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Parkersburg, WV	Business and Occupation Tax, Business and Taxation Code §§779.03, 779.04 and 779.05. (As of 1986)
Point Pleasant, WV	Business and Occupation Tax, Business and Taxation Code §§731.03, 731.04 and 731.05. (As of 1985)
Princeton, WV	Business and Occupation Tax, Business and Taxation Code §§767.04 and 767.05. (As of 1975)
Richwood, WV	Business and Occupation Tax, Richwood City Code §§6-20, 6-21 and 6-22. (As of 1971)
South Charleston, WV	Business and Occupation Tax, Business and Taxation Code §§737.09, 737.10 and 737.11. (As of 1985)
St. Albans, WV	Business and Occupation Tax, Business and Taxation Code §§757.03, 757.04 and 757.05. (As of 1979)
Welch, WV	Business and Occupation Tax, Welch Code §§10-68, 10-69 and 10-70. (As of 1986)
Wellsburg, WV	Business and Occupation Tax, Business and Taxation Code §731.03(a), (b) and (h). (As of 1983)
Wheeling, WV	Privilege Tax, Business Regulation and Taxation Code §787.02(a), (b) and (c). (As of 1980)
Canada	The tax imposed by Canada on the gross amount of royalties received by Washington business, pursuant to Article XII of the Income Tax Treaty between the United States and Canada. (As of January 1, 1985)

Jurisdiction

Taxes Not Qualifying for MATC

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Birmingham, Alabama	Sales Tax, Ordinance No. 74-115. (As of 1979)
Alaska	Oil Production Tax, Alaska Statutes §43.55.011(c). (As of 1982). (Measured by the volume or number of units produced).
Pasadena, CA	License Tax, Ordinance No. 4747. (As of 1966)
Delaware	License Tax, Delaware Code 30 §2301. (As of 1988)
Atlanta, GA	Occupation Tax, Atlanta Code of Ordinances, Section 30-62 (As of 2004).
St. Louis, MO	Business License Tax, St. Louis Code 8.06.300. (As of 1981)
New Mexico	Gross Receipts Tax and Municipal Gross Receipts Tax, New Mexico Statutes §§7-9-4 and 7-19-4. (As of 1986)
Oregon	Oregon Corporate Activity Tax, Oregon Revised Statutes 317A. (As of 2019) Western Oregon Severance Tax, Oregon Revised Statutes 321.272. (As of 1983)
Philadelphia, PA	Business Privileges Taxes, Philadelphia Code §19-2604(2)(b) and 19-2604(4). The tax measured by "annual receipts" in §19-2604(2)(b) does qualify for MATC. (As of 1986)
Tennessee	Privilege and Excise Taxes, Tennessee Code §67-4-407(a). (As of 1968)
Texas	Texas Franchise Tax, Texas Tax Code, Title 2, Subtitle F, Chapter 171. (As of 2016)
Richmond, Virginia	License Taxes, Richmond Code §28-421. (As of 1979)
