

CERTIFICATE OF COMPLIANCE -- STATE OF Washington
 Revised June 2011

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration	Does the state provide state level administration of state and local sales and use taxes? Are sellers and purchasers only required to register with, file returns and remit funds to a state-level authority? Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions? Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes? Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers and purchasers registered under the Agreement except where authorized by state law to conduct an audit for the state and all local jurisdictions subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state?	Yes Yes Yes Yes	RCW 82.14.050 RCW 82.32.010, 82.32.030 RCW 82.14.050 RCW 82.14.050		
Section 302	State and local tax base	Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, mobile homes, fuels used to power motor vehicles, aircraft, locomotives or watercraft, or electricity, piped natural or artificial gas or other fuels delivered by the seller? Does the tax base differ for state and local jurisdictions for motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes?	Yes No	RCW 82.14.070		

				No	RCW 82.14.070	
				No	RCW 82.14.070	

Section 303	Seller registration	Is the state capable of pulling registration information from the central registration system? Does the state exempt a seller without a legal obligation to register from paying registration fees? Does the state allow a seller to register on the central registration system without a signature? Does the state allow an agent to register a seller on the central registration system?	Yes Yes Yes Yes	RCW 82.32.030(4) RCW 82.32.030(3) RCW 82.32.026
Section 304	Notice for state tax changes Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change? A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter? A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations? C. Does the state limit the relief of the sellers obligation to collect sales or use taxes for that member state if the seller failed to receive notice or the state failed to provide notice or limit the effective date of a rate change.	Yes Yes Yes No	RCW 82.08.064 RCW 82.08.064 Mailings, web postings, and email are all used to disseminate this information.
Section 305	Local rate and boundary change	Does the state have local jurisdictions that levy a sales or use tax? If yes, answer the following questions. A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice? B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of 120 days notice?	Yes Yes Yes	RCW 82.14.055, 82.32.430 RCW 82.14.055, 82.32.430

			Yes	RCW 82.14.055, 82.32.430			
			Yes				The Department uses a third party GIS system as a basis for managing boundary changes. Changes are made to the database by a specific work unit that works with local jurisdictions to maintain current boundaries.
			Yes				The Department uses proprietary jurisdiction reporting codes for identifying taxing jurisdictions. The Department identified and maps property tax rate and Department jurisdiction reporting codes with FIPS codes in accordance with the SSUTA and the SST Rates and Boundaries Instructional Paper.

		H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction:						
		1. Are those databases in the same format as the database records approved pursuant to (G) of this section?	N/A					
		2. Do those databases meet the requirements of the Federal Mobil Telecommunications Sourcing Act (4 U.S.C.A. Sec. 119 (a))?	N/A					
Section 306	Relief from certain liability							
		Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for collecting the incorrect amount of tax because of reliance on state provided data on rates, boundaries, and jurisdiction assignments?	Yes		RCW 82.32.430			
Section 307	Database requirements and exceptions							
		A. Does the state provide a database per Section 305, in downloadable format?	Yes					
		If the state designates a vendor to provide the Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and 307 and is provided at no cost to the user of the database?	N/A					
Section 308	State and local tax rates							
		A1. Does the state have more than one state sales and use tax rate on items of personal property or services except for fuel used to power motor vehicles, aircraft, locomotives, or watercraft, or to electricity, piped natural or artificial gas, or other fuels delivered by the seller or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes?	No		RCW 82.02.230			The taxes imposed by RCWs 82.08.150 (liquor sales taxes), 82.12.022 (use tax on gas delivered through a pipeline), and 82.18.020 (solid waste collection tax), and taxes imposed on the sale or use of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes are excluded from the requirement of one statewide rate.

		A2. Does the state have a single additional tax rate on food and food ingredients and drugs as defined by state law pursuant to the Agreement?	No				The taxes imposed by Chapter RCW 67.28 et seq. (lodging taxes), RCWs 35.21.280 (city admissions tax), 36.38.010 (county admissions tax), 36.38.040 (county parking tax), 67.40.090 (lodging tax), 82.14.360 (county food and beverage tax), and 82.80.030 (city parking tax), and taxes imposed on the sale or use of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes are excluded from the requirement for one jurisdiction-wide rate.
		B1. If the state has local jurisdictions with a sales or use tax, does any local jurisdiction have more than one sales tax rate or one use tax rate? B2. If the state has local jurisdictions with a sales and use tax are the local sales and use tax rates identical?	No Yes	RCW 82.02.230 RCW 82.02.230			
Section 310	General sourcing rules						
		A. Does the state source a retail sale, excluding lease or rental, of a product as follows:					
	CRIC INTERPRETATION ADOPTED SEPTEMBER 20, 2007	1. If received at business location of seller, then sourced to that location? 2. If not received at business location of seller, then sourced to location of receipt? 3. If subsections 1 & 2 do not apply, then sourced to address of purchaser in business records of seller that are maintained in ordinary course of seller's business?	Yes Yes Yes	RCW 82.32.730 RCW 82.32.730 RCW 82.32.730			

		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes		RCW 82.32.730		
		D. Does the state source the retail sale, including lease or rental, of transportation equipment in accordance with rules for retail sale?	Yes		RCW 82.32.730		
		1. Does the state define transportation equipment pursuant to in Section 310, subsection D?	Yes		RCW 82.32.730		
Section 310.1	Election for Origin-Based Sourcing	Effective January 1, 2010 Has the state elected to source the retail sale, excluding lease or rental, of tangible personal property and digital goods on where the order is received?	No				
		Does the state comply with all the provisions of 310.1 B and C?	N/A				
Section 311	General sourcing definitions	For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.	Yes		RCW 82.32.730		
Section 313	Direct mail sourcing	A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains? A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller is relieved of further liability? A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(5) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information?	Yes		RCW 82.32.730		

		<p>C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located?</p>	Yes	RCW 82.32.520		
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			Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	Chapter 82.08 RCW		
			Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes	Chapter 82.08 RCW		
			Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	Chapter 82.08 RCW		
			Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?	Yes	Chapter 82.08 RCW		
Section 317	Administration of exemptions						
			A. Does the state provide for the following in regard to purchasers claiming exemption:				
			1. Seller shall obtain identifying information from purchaser and reason for claiming exemption?	Yes	RCW 82.08.050, 82.04.470		
			2. Purchaser is not required to provide signature, unless paper exemption certificate?	Yes	RCW 82.04.470		
			3. Seller shall use standard form for claiming exemption electronically?	Yes	RCW 82.08.050		There is no distinction in law or rule with respect to information required for exemption administration based on the medium in which the transaction occurred.
			4. Seller shall obtain same information for proof regardless of medium?	Yes			
			5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers?	Yes	RCW 82.04.470		
			6. Seller shall maintain records of exempt transaction and provide to state when requested?	Yes	RCW 82.08.050		
	The Governing Board has not defined "does not burden sellers". The burden is on each state to prove that something other than a direct-pay permit or exemption certificate meets this provision.		7. Does the state administer use-based and entity-based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers.	Yes	Title 82 RCW		

		B.1. Does the state require that returns be filed no sooner than the twentieth day of the month following the month in which the transaction occurred?	Yes	RCW 82.32.045		
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	Section 320	Uniform rules for recovery of bad debts	F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes? Yes				The Department of Revenue has the flexibility to use such formatting.
			No		RCW 82.08.037		Washington allows a credit, rather than a deduction, for bad debts. Washington believes it is in substantial compliance with the Agreement.
		A. Does the state allow a seller to take a deduction from taxable sales for bad debts? B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166 as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt; and repossessed property?	Yes		RCW 82.08.037		
		C1. Does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and is eligible be deducted for federal income tax purposes? C2. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return?	Yes		RCW 82.08.037		
		D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be paid and reported on the return files for the period in which the collection is made?	Yes		RCW 82.08.037		
		E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)?	Yes		RCW 82.32.060		
		F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on behalf of the seller, any bad debt allowance?	Yes		RCW 82.08.037		
		G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges?	Yes		RCW 82.08.037		

		H. Does the state permit allocation of a bad debt among states if the books and records of a the party support allocation among states?	Yes	RCW 82.08.037		
Section 321	Confidentiality and privacy protections under Model 1	E. Does the state provide public notification to consumers, including exempt purchasers, of state's practices relating to collection, use and retention of personally identifiable information? F. Does the state provide that when any personally identifiable information is no longer required for purposes in Section 321 subsection (D)(4), such information shall no longer be retained by state? G. Does the state provide that when personally identifiable information regarding an individual is retained by or on behalf of state, the state shall provide reasonable access to information by such individual and a right to correct inaccurate information? H. Does the state provide that if anyone other than a member state or person authorized by state law or the Agreement seeks to discover personally identifiable information, state makes reasonable and timely effort to notify the individual of the request? I. Is the state's privacy policy subject to enforcement by state's AG or other appropriate government authority?	Yes Yes Yes Yes Yes	RCW 82.32.735 RCW 82.32.735 RCW 82.32.735 RCW 82.32.735 RCW 82.32.735		
Section 322	Sales tax holidays	A. Does the state have sales tax holidays? 1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Part II or Part III(B) of the Library of Definitions and apply the exemptions uniformly to state and local sales and use taxes? 2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of calendar quarter in which the holiday will begin? 3. If a state has a holiday, does the state apply an entity or use based exemption to items? 3. If a state has a holiday, does the state limit a product based exemption to items purchased for personal or non-business use? 4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday?	No			

			Yes	Washington had no bracket system to repeal.
Section 325	Customer refund procedures	B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?		

		Does the state provide that the effective date of rate changes for services covering a period starting before or ending after the statutory effective date is as follows: 1. For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date? 2. For a rate decrease, new rate shall apply to bills rendered on or after the effective date?	Yes Yes	RCW 82.08.064 RCW 82.08.064		
Section 330	Bundled Transactions	A. Has the state adopted and does the state utilize the core definition of "bundled transaction" to determine tax treatment? C. Can the state confirm that for bundled transactions that include telecommunication service, ancillary service, internet access, or audio or video programming service the following rules apply: 1. For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records. 2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes? D. If the state otherwise has not specifically imposed tax on the retail sales of computer software maintenance contracts, does the state treat software maintenance contracts as provided in this section?	Yes Yes	RCW 82.08.190 RCW 82.08.195		
Section 331	Relief from certain liability for purchasers	A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances: 1. A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	RCW 82.32.750		

				Yes	RCW 82.32.750			
			2. A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	RCW 82.32.750			
			3. A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes	RCW 82.32.750			
			4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes	RCW 82.32.750			
			B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition"?	Yes	RCW 82.32.750			
Section 332 Specified Digital Products								
			A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No	RCW 82.04.192			
			D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?	Yes	RCW 82.04.050, 82.04.190			
			D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	Yes	RCW 82.04.050			

		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	Yes	RCW 82.04.050	
		D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser?	Yes		
		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product or product delivered electronically to which the digital code relates?	Yes	RCW 82.04.050	
Section 333	Use of Specified Digital Products	Effective January 1, 2010 Does the state include any product transferred electronically in its definition of tangible personal property?	No	RCW 82.08.010(7)	
Section 334	Prohibited replacement taxes	Does the state have any prohibited replacement taxes?	No		
Section 401	Seller participation	A. Does the state participate in the Governing Board's online registration system? B. Does the state provide that it will not use a seller's registration with the central registration system and collection of taxes in member states in determining whether seller has nexus with state for tax at any time?	Yes		
Section 402	Amnesty for registration	A1. Does the state provide amnesty to a seller who registers to pay or collect and remit applicable tax in accordance with Agreement, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement? A2. Does the state provide that their amnesty will preclude assessment for tax together with penalty and interest for sales made during the period the seller was not registered in the state, provided registration occurs within 12 months of effective date of state's participation in the Agreement? A3. Does the state provide amnesty to sellers registered prior to when the state joins the Agreement?	Yes	RCW 82.32.530 RCW 82.32.725	
	CRIC INTERPRETATION ADOPTED DECEMBER 14, 2006				

		B. Does the state provide that its amnesty is not available to a seller who has received a notice of audit from that state and the audit is not yet resolved, including any related administrative and judicial processes?	Yes	RCW 82.32.725		
		C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller?	Yes	RCW 82.32.725		
		D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period?	Yes	RCW 82.32.725		
		E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its capacity as seller and not in its capacity as a buyer?	Yes	RCW 82.32.725		
		Does the state provide that the seller may select one of the technology models?	Yes	RCW 82.58.080		
		A. Model 1-seller selects CSP as agent to perform all functions except remit tax on its own purchases?	Yes	RCW 82.58.080		
		B. Model 2-seller selects CAS which calculates amount of tax due?	Yes	RCW 82.58.080		
		C. Model 3-seller utilizes own proprietary system that has been certified as a CAS?	Yes	RCW 82.58.080		
		Does the state provide that the seller may be registered by an agent?	Yes	RCW 82.32.026		
		Does the state require that the written agent appointments be submitted to the state?	Yes	RCW 82.32.026		
		A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes	RCW 82.58.010		
		A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501?	Yes	RCW 82.32.745		
		B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification?	Yes	RCW 82.32.745		

		Telecommunications nonrecurring charges	No	Yes	Washington does not exclude this term from sales price.
CRIC INTERPRETATION ADOPTED MAY 12, 2009	Tangible personal property		No	Yes	
Part I Product definitions	CLOTHING				RCW 82.08.010
	Clothing		No		Washington does not exempt clothing and does not have separate definitions.
	Clothing accessories or equipment		No		
	Essential clothing		No		
CRIC INTERPRETATION ADOPTED AUGUST 29, 2006	Fur clothing		No		
	Protective equipment		No		
	Sport or recreational equipment		No		
	COMPUTER RELATED				
	Computer		Yes		RCW 82.04.215
CRIC INTERPRETATION ADOPTED MAY 12, 2009	Computer software		Yes		RCW 82.04.215
	Delivered electronically		No		The definition is not needed because all prewritten software is taxable regardless of the manner of delivery.
	Electronic		No		The definition is not needed because all prewritten software is taxable regardless of the manner of delivery.
	Load and leave		No		The definition is not needed because all prewritten software is taxable regardless of the manner of delivery.
CRIC INTERPRETATION ADOPTED MAY 12, 2009	Prewritten computer software		Yes		RCW 82.04.215
	Computer software maintenance contract		No		Washington does not use this term in its sales and use tax statutes. See WAC 458-20-15501.
	Mandatory computer software maintenance contract		No		Washington does not use this term in its sales and use tax statutes.
	Optional computer software maintenance contract		No		Washington does not use this term in its sales and use tax statutes.
	DIGITAL PRODUCTS				
	Specified digital products		Yes		RCW 82.04.192
	Digital audio-visual works		Yes		RCW 82.04.192
	Digital audio works		Yes		RCW 82.04.192
	Digital books		Yes		RCW 82.04.192
	FOOD AND FOOD PRODUCTS				
	Alcoholic beverages		Yes		RCW 82.08.0293
	Bottled water		No		Washington's tax on bottled water was repealed effective December 2010 by voter initiative. Prior to repeal the definition was contained in RCW 82.08.0293
CRIC INTERPRETATION ADOPTED SEPTEMBER 20, 2007	Candy		No		Washington's tax on bottled water was repealed effective December 2010 by voter initiative. Prior to repeal the definition was contained in RCW 82.08.0293
	Dietary supplement		Yes		RCW 82.08.0293

	CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010		Food and food ingredients Food sold through vending machines	Yes Yes	RCW 82.08.0293 RCW 82.08.080			
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CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006	Prepared food	Yes	RCW 82.08.0293		
	Soft drinks	Yes	RCW 82.08.0293		
	Tobacco	Yes	RCW 82.08.0293		
	HEALTHCARE				
CRIC INTERPRETATION ADOPTED JUNE 23, 2007	Drug	Yes	RCW 82.08.0281		
	Durable medical equipment (effective 1/1/08)	Yes	RCW 82.08.0283		This definition is not needed because Washington does not use the term or any equivalent.
	Grooming and hygiene products	No			
	Mobility enhancing equipment	Yes	RCW 82.08.0283		

	Over-the-counter drug	Yes	RCW 82.08.0281	
	Prescription	Yes	RCW 82.08.0281	

	Prosthetic device	Yes	RCW 82.08.0283
	TELECOMMUNICATIONS		
	The following are Tax Base/Exemption terms:		
	Ancillary services	Yes	RCW 82.04.065
	Conference bridging service	Yes	RCW 82.04.065
	Detailed telecommunications billing service	Yes	RCW 82.04.065
	Directory assistance	Yes	RCW 82.04.065
	Vertical service	Yes	RCW 82.04.065
	Voice mail service	Yes	RCW 82.04.065
	Telecommunications service	Yes	RCW 82.04.065
	800 service	Yes	RCW 82.04.065
	900 service	Yes	RCW 82.04.065
	Fixed wireless service	Yes	RCW 82.04.065
	Mobile wireless service	Yes	RCW 82.04.065
	Paging service	Yes	RCW 82.04.065
	Prepaid calling service	Yes	RCW 82.04.065
	Prepaid wireless calling service	Yes	RCW 82.04.065
	Private communications service	Yes	RCW 82.04.065
	Value-added non-voice data service	Yes	RCW 82.04.065
	The following are Modifiers of Sales Tax Base/Exemption Terms:	Yes	RCW 82.04.065
	Coin-operated telephone service	Yes	RCW 82.08.0289
	International	No	
	Interstate	No	
	Intrastate	No	
	Pay telephone service	No	
	Residential telecommunications service	No	
		No	
	Part III Sales Tax Holiday Definitions	No in index of Definitions, Appendix B, (JP)	
	Disaster Preparedness Supply	N/A	
	Disaster Preparedness General Supply	N/A	
	Disaster Preparedness Safety Supply	N/A	
	Disaster Preparedness Food-Related Supply	N/A	
	Disaster Preparedness Fastening Supply	N/A	
	Eligible property	N/A	
	Energy Star qualified product	N/A	
	Layaway sale	N/A	
	Rain check	N/A	
	School supply	N/A	
	School art supply	N/A	
	School instructional material	N/A	
	School computer supply	N/A	

CRIC INTERPRETATION
ADOPTED AUGUST 17,
2010

Notes:

The Certificate of Compliance was revised on June 7, 2011, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Governing Board through December 31, 2010.

Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.


Signature

DIRECTOR
Title

WASHINGTON
State

8/1/11
Date