

WASHINGTON STATE DEPARTMENT OF REVENUE

SPECIAL NOTICE

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Paging Services Subject to Retail Sales Tax

A recent decision by the Washington State Supreme Court involving Western Telepage, Inc., dba, AT&T Wireless Services, and the city of Tacoma, issued May 11, 2000, concluded that paging services are within the definition of “telephone business” as defined in Revised Code of Washington (RCW) 82.04.065. The Supreme Court determined that because paging services involve the transmission or communication of data by microwave, paging is included in the definition of telephone services as defined by statute.

As a result of the Court’s decision, paging services are to be taxed as telephone services. Persons providing paging services must begin collecting retail sales tax and report under the retailing classification of the business and occupation tax no later than July 1, 2000, for paging services provided on and after that date. The July 1, 2000, effective date is to simplify the administrative change and will not preclude any court-imposed liability for past reporting periods.

The Court’s decision supersedes any previous information from the Department regarding the tax application to paging services.

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