



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

MAY 23, 2008

Sales Tax Exemption Telecommunication Services for Internet Service Providers

Effective June 30, 2008, the most recent version of the Internet Tax Freedom Act provides that retail sales tax may not be imposed on the sale of telecommunication services used, sold or purchased by Internet service providers to provide Internet access. These sales will continue to be taxable under retailing B&O tax classification.

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