



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**ISSUANCE OF INTERPRETIVE STATEMENT**

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

**ETA 2023.08.183 Physical Fitness Services – Specialized Exercise and Conditioning Activities**

The purpose of this advisory is to clarify the distinction between physical fitness services, which are retail sales subject to retailing B&O and retail sales taxes, and therapeutic activities and instructional lessons in physical fitness, which are subject to the service and other B&O tax. This ETA does not address the taxability of amusement and recreation services or instructional lessons in amusement and recreation services.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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