



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3189.2014 *Taxation of Alarm Monitoring*

This ETA explains the taxation of a single alarm monitoring service. The ETA discusses alarm monitoring services that qualify as digital automated services (DAS) under RCW 82.04.192, including instances where services are not considered DAS. The ETA further explains the application of the primarily human effort exclusion from DAS in this context, providing related examples.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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STATE OF WASHINGTON
FILED

DATE: March 07, 2014

TIME: 9:57 AM

WSR 14-07-019