



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3207.2018 *Enhanced Delivery Services*

This ETA explains how providing enhanced delivery services creates substantial nexus with Washington, requiring the seller to collect and remit retail sales or use tax on its Washington sales.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

A handwritten signature in black ink, appearing to read "Erin T Lopez".

Erin T Lopez, Tax Policy Manager – Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 10, 2018

TIME: 8:47 AM

WSR 18-11-050