



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3216.2019 The Real Estate Excise Tax Controlling Interest Transfer 36-Month Lookback Period

This ETA addresses how real estate excise tax (REET) applies to transfers of controlling interests in real property-holding entities after changes resulting from 2019 legislation, ESSB 5998. This legislation extended the twelve-month period in RCW 82.45.010(2) for considering controlling interest transfers to thirty-six months.

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

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