



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3024.2013 – Public Works Contracts

This ETA 3024 explains retainage, when retail sales tax is due on the amount of the retainage and exclusions from contract retainage. This was initially issued October 3, 2011. In 2013, this ETA was updated to reflect a recent statutory change regarding an exclusion from contract retainage pursuant to Substitute House Bill 1420, chapter 113, Laws of 2013.

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

A handwritten signature in black ink, appearing to read "Tim Jennrich".

Tim Jennrich, Tax Policy Specialist

