



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
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**INTERPRETIVE STATEMENT ISSUED**

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

***ETA 3235.2022 Preemption of Retail Sales Tax related to Tribal Fishing, Hunting, and Gathering***

This ETA recognizes the preemption of retail sales tax with respect to purchases of retail goods and services directly used in the tribal fishing, hunting, and gathering activities of qualified purchasers.

The "How to Document" section of the ETA has been updated to indicate that the seller, rather than the buyer, must complete and maintain the exemption form.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

A handwritten signature in black ink, appearing to read "Atif Aziz".

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Atif Aziz, Tax Policy Manager – Rules Coordinator