



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3221.2024 [Data Center Exemption: Qualifying Tenants & Data Centers Consisting of Multiple Buildings]

This ETA explains the application of the sales and use tax exemptions for server equipment and power infrastructure in eligible computer data centers, to scenarios involving qualifying tenants and data centers consisting of multiple buildings.

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

Brenton Madison, Tax Policy Manager – Rules Coordinator

