



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3202.2017 – Deductibility of Membership Dues Paid to Chambers of Commerce and Visitor Bureaus

This ETA explains that membership fees received by visitor bureaus and chambers of commerce are generally “bona fide dues” deductible from the business and occupation (B&O) tax.

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

Kevin Dixon, Tax Policy Manager – Rules Coordinator

