



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**CANCELLATION OF INTERPRETIVE STATEMENT**

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

**ETA 3111.2010 B&O Tax Exemption for Property Managers (RCW 82.04.394)—On-Site Personnel Working at Multiple Properties**

ETA 3111.2010 addresses the proper interpretation of the exemption previously found in RCW 82.04.394. The ETA is being cancelled because the exemption was repealed in 2011. A Special Notice: *New Law Expands Property Management B&O Tax Exemption* addresses the deduction in RCW 82.04.4274 that replaced the repealed exemption.

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

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