



ESSB 5814

Listening Session for Live Presentations

Facilitated by Tiffany Do

Welcome! We will begin shortly.

Please note: All attendees are muted on entry.



Before we get started

- All attendees are **muted** upon entry and cameras are disabled.
- To provide a comment:
 - **Please raise your hand.** The raise hand feature is located under the React icon, next to React icon, or under the More... button.
 - **Type in the chat.** Please do not chat confidential tax information.
- Transcription will be enabled. Please review the Zoom notification and click OK.
- Closed captions can be turned on by clicking “CC” or “Show captions”.
- Technical issues? Chat *Kelly Maurer* for help.

Introductions

- Welcome: Tim Jennrich, Senior Assistant Director, Tax Policy
- Facilitators:
 - Tiffany Do, Interpretations and Technical Advice
 - Chelsea Brenegan, Interpretations and Technical Advice
- Chat moderators are:
 - Kelly Maurer, Customer Experience and Communications
 - Eileen Ansley, Customer Experience and Communications
 - Darlene Warner, Interpretations and Technical Advice

Agenda

- Purpose of this listening session
- Overview of Live Presentations
- Get your feedback and input on:
 - Issues we have identified
 - Any additional issues you may have
- Wrap up and next steps

ESSB 5814 takes effect October 1

- Rulemaking typically takes **6–9 months**, we will not be able to complete that process before the effective date.
- We will issue **interim guidance** starting in **September**.
- Permanent guidance may take the form of a rule or an Excise Tax Advisory (ETA).
- We are working as quickly as possible to support businesses in implementing the bill's provisions.

Thank you for your patience.

Why are we
holding
listening
sessions?

- Clarify the issues that we already know about and are working on.
- Get feedback on issues we have identified so far.
- Identify additional issues.

Live presentations

Live presentations include the following, whether delivered in-person or via the Internet/telecommunications, where the presenter can exchange or discuss information in real-time:

- Lectures
- Seminars
- Workshops
- Courses

Known Issues for Live Presentations (1 of 3)



What is included in live presentations?

For example, preschool activities, entertainment events, conventions, professional training, and political events?

Known Issues for Live Presentations (2 of 3)



Can live presentations be purchased for resale?

If yes, under what conditions?

Known Issues for Live Presentations (3 of 3)



How should Revenue define the term “audience”?

General Questions for Live Presentations



- What issue(s) do you want to raise?
- Do you have suggestions on how the law should apply to your business activities?

Next steps

- 1 Review the information gathered during listening sessions and incorporate in guidance.
- 2 Publish interim guidance documents as they are finalized starting in September.
- 3 Continue to actively engage with interested parties as we work to create permanent guidance.

Thank you for attending!

Provide more feedback



Take the survey ([link in chat](#)).



Read feedback session summaries on [ESSB 5814 webpage](#).

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