



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3195.2018 – *Economic Nexus Minimum Thresholds*

This ETA provides the substantial nexus thresholds (thresholds) as directed by RCW 82.04.067(5). When the cumulative percentage change in the consumer price index for all urban consumers (CPI-U) changes by five percent or more from the measurement date, the Department must adjust the thresholds to reflect that cumulative change in the CPI-U. The measurement date is the date the thresholds were last adjusted. The ETA has been updated to provide the thresholds for calendar year 2019.

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

A handwritten signature in black ink, appearing to read "Erin T Lopez".

Erin T Lopez, Tax Policy Manager – Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

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TIME: 6:53 AM

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