



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3167.2016 – Taxability of Fees Charged for Amusement and Recreation Services**

This ETA clarifies the distinction between nontaxable charges and taxable charges often associated with sport activities and sporting events. It has been updated with a header to explain that the ETA is only valid for tax reporting periods through December 31, 2015, and instructs the reader to refer to RCW 82.04.050 or [dor.wa.gov](http://dor.wa.gov) for tax reporting requirements beginning January 1, 2016.

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

A handwritten signature in black ink, appearing to read "Kevin Dixon".

---

Kevin Dixon, Tax Policy Manager – Rules Coordinator

