



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3172 *Contests of Chance*

RCW 82.04.285 imposes a B&O tax on the gross income from “contests of chance.” The Washington State Gambling Commission regulates the operations of “contests of chance” under chapter 9.46 RCW. The Department has issued ETA 3172 to explain that the Department applies RCW 82.04.285’s definition of “contests of chance” consistent with the Gambling Commission’s regulation of contests of chance.

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

Alan R. Lynn, Rules Coordinator

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