



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3195.2020 – 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. Beginning January 1, 2020, the thresholds in this Excise Tax Advisory no longer apply and are replaced with one cumulative gross receipts threshold of \$100,000. This ETA has been updated to provide this information to interested parties.

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

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