



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3213.2019 – Data Center Exemption Duration

This ETA explains the various durations and expirations of the data center exemption available under RCW 82.08.986 and 82.12.986.

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

Kevin Dixon, Program Manager

