



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3219.2020 *Taxability of Cemetery Endowment Care Funds***

This ETA explains addresses the taxability of cemetery endowment care fees received from customers of a cemetery authority on sales of interment rights (e.g., graves, niches, or crypts).

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

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STATE OF WASHINGTON  
FILED

**DATE: February 05, 2020**

**TIME: 12:54 PM**

**WSR 20-05-007**