



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

***ETA 3221.2020 Data Center Exemption: Qualifying Tenant Exemption & Data Centers Consisting of Multiple Buildings***

This ETA explains (1) how tenants are treated with respect to the twelve data center exemption limitation set forth in RCW 82.08.986(2)(c); (2) how the exemption applies to a computer data center comprised of multiple buildings; and (3) how long the exemption lasts for a data center comprised of multiple buildings constructed over a number of years.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

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STATE OF WASHINGTON  
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