



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3180.2013 - Warehousing/Reselling Prescription Drug B&O Tax Preference

This ETA addresses the requirements to qualify for preferential tax treatment under RCW 82.04.272, and in particular the requirements for sellers and buyers relating to “engaging in the business of warehousing and reselling drugs for human use pursuant to a prescription.”

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



Tim Jennrich, Tax Policy Specialist

