



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3051.2018 Business and Occupation Tax Credit on Research and Development Spending for Staffing Companies

This Excise Tax Advisory (ETA) has been updated to conform to changes required by ESHB 1296, 2017 Regular Session. This legislation replaces the annual report and annual survey used for economic development activities with an annual tax performance report.

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

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OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: July 10, 2018

TIME: 2:38 PM

WSR 18-15-024