



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3208.2018 Special Clean up Jobs Required by Construction, Fires, Floods, and Other Similar Events or Emergencies**

This Excise Tax Advisory (ETA) addresses the types of services that are generally considered special clean up jobs subject to the wholesaling business and occupation (B&O) tax or the retailing B&O tax and retail sales tax, and how such services differ from “janitorial services” taxable under the service and other activities B&O tax.

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

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Erin T Lopez, Tax Policy Manager, Rules Coordinator

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STATE OF WASHINGTON  
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