



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

**ETA 3209.2018 Non-routine or Specialized Cleaning and Restoration Activities
Distinguished from Janitorial Services**

This Excise Tax Advisory (ETA) addresses the types of specialized cleaning services or restoration activities that are subject to the retailing business and occupation (B&O) tax and retail sales tax, and how such services differ from “janitorial services” subject to the service and other 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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