



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3176.2013 Digital Products – General Implementation

ETA 9001.2009 *Digital Products – General Implementation* was initially issued on July 24, 2009 and then reissued as ETA 9001.2011 on June 30, 2011. This ETA is readopted as ETA 3176.2013 so that it is renumbered in a manner consistent with other existing ETAs. This ETA continues to explain the Department’s initial phased process for implementing chapter 535, Laws of 2009 (ESHB 2075); that the phased implementation process ended June 30, 2011; and how to submit a “digital products” letter ruling request to the Department.

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

A handwritten signature in black ink, appearing to read "Tim Jennrich".

Tim Jennrich, Tax Policy Specialist

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: September 03, 2013
TIME: 2:15 PM

WSR 13-18-074