



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

CANCELLATION OF INTERPRETIVE STATEMENT

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

ETA 3003.2016 – Taxability of Yoga, Tai Chi, and Qi Gong

ETA 3003.2016 addresses the tax reporting requirements for persons providing yoga, tai chi, and qi gong classes. This ETA is being cancelled because the matter it addresses is now covered by RCW 82.04.050 and also in the department's tax topics article titled, *Athletic and fitness facilities*.

RCW 82.04.050(3)(g)(ii)(H) provides that these types of classes are not subject to retailing B&O or retail sales tax when they are provided or performed at a community center, park, school gymnasium, college or university, hospital or other medical facility, private residence, or another other facility that is not operated within and as part of an athletic or fitness facility. This statutory provision went into effect on January 1, 2016, and as a result, the information contained in ETA 3003.2016 is no longer relevant.

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 "Atif Aziz".

Atif Aziz, Rules Coordinator

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