



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

***ETA 3213.2023 Data Center Exemption Durations***

This ETA explains the various durations and expirations of the data center exemption available under RCW 82.08.986 and 82.12.986. It is being updated to reflect changes arising from 2022 legislation. The changes include information on durations and expirations of a new exemption in RCW 82.08.9861 and RCW 82.12.9861 for data centers located in urban counties.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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