

WSR 21-09-016  
INTERPRETIVE STATEMENT  
DEPARTMENT OF REVENUE  
[Filed April 9, 2021, 12:56 p.m.]

CANCELLATION OF INTERPRETIVE STATEMENT

The department of revenue has cancelled the following excise tax advisory (ETA):

**ETA 3111.2010 B&O Tax Exemption for Property Managers (RCW 82.04.394)  
—On-Site Personnel Working at Multiple Properties**

ETA 3111.2010 addresses the proper interpretation of the exemption previously found in RCW 82.04.394. The ETA is being cancelled because the exemption was repealed in 2011. A Special Notice: *New Law Expands Property Management B&O Tax Exemption* addresses the deduction in RCW 82.04.4274 that replaced the repealed exemption.

A copy of this document is available via the internet at Recent Rule and Interpretive Statements, Adoptions, and Repeals.

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