

WSR 21-23-073

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed November 15, 2021, 1:53 p.m.]

CANCELLATION OF INTERPRETIVE STATEMENT

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

**ETA 3167.2016 - Taxability of Fees Charged for Amusement and Recreation Services**

ETA 3167.2016 explains the tax treatment of "entry fees" and "league fees" charged for amusement and recreation services. These terms were once included in a prior version of WAC 458-20-183 but were removed in 2018 when the rule was updated. The rule was updated as a result of changes to RCW 82.04.050 that went into effect on January 1, 2016, and this ETA only applies to tax reporting periods through December 31, 2015. This ETA no longer serves a meaningful purpose.

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

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