

**WSR 21-10-086**  
**INTERPRETIVE STATEMENT**  
**DEPARTMENT OF REVENUE**  
[Filed May 3, 2021, 12:27 p.m.]

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3107.2021 *Taxability of Credit Bureau Services***

This ETA explains the taxability and sourcing of credit bureau services, whether such services are transferred to the customer electronically or otherwise. This update to ETA 3107 corrects and adds information to the sourcing guidance. It also addresses credit rating agencies and makes a number of formatting changes.

A copy of this document is available via the internet at Rule and Tax Advisory Adoptions and Repeals.

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