

WSR 24-14-075

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed June 28, 2024, 9:38 a.m.]

INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA): **ETA 3205.2024 (*Taxability of Telecommunication Support Payments*)**.

This ETA addresses the taxability of telecommunications support payments and miscellaneous fees received by telecommunications service providers, including a framework for understanding how these types of payments are taxed under Washington's business and occupation tax, retail sales tax, and the 911 and 988 excise taxes. This ETA does not address the tax treatment of support payments received for providing internet access.

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

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