

WSR 21-07-142

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed March 24, 2021, 9:17 a.m.]

INTERPRETIVE STATEMENT ISSUED

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

**ETA 3086.2021 *Telephone Answering Services***

This ETA addresses the tax classifications applicable to telephone answering services. ETA 3086 is updated to add statutory citations, remove outdated statutory references, and is reworded for clarity. It has also been updated to address the taxation of automated telephone answering services. A section addressing classification issues prior to July 1, 2008, is removed, as it is no longer needed.

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

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