

WSR 25-08-048

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

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INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA): **ETA 3242.2025 *Multiple Points of Use Exemption—Software Maintenance Agreements.***

This ETA provides guidance on the application of multiple points of use sales tax exemption, as provided under RCW 82.08.0208(4) and 82.12.0208(7), on sales and use of software maintenance agreements. The software maintenance agreements covered by this ETA involve sales of distinct and identifiable products for one nonitemized price, commonly known as a bundled transaction as defined in RCW 82.08.190.

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

Chelsea Brenegan
ETA and Engagement Manager