



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has reissued the following Excise Tax Advisory (ETA):

ETA 3122.2016 – Manufacturers’ Machinery and Equipment Exemption – Design and Product Development

This ETA addresses the application of the manufacturers’ machinery and equipment (M&E) exemption to design and product development. It has been updated to explain that certain software developers are eligible for the sales and use tax exemptions for M&E pursuant to Engrossed Substitute Senate Bill (ESSB) 6138, Part III.

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

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