



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3223.2021 *Taxability of Restaurant and Grocery Delivery Services*

This ETA clarifies the taxation of restaurant and grocery food delivery service transactions under three business models:

1. Marketplace Facilitator/Delivery Partner Business Model
2. Marketplace Facilitator Employee Delivery Business Model
3. Resale Business Model

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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