



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department issued the Excise Tax Advisory (ETA) 3163.2011 *Qualifying Equipment under the Data Center Exemption*. This (ETA) clarifies what equipment qualifies as eligible server equipment for purposes of the data center exemption under RCW 82.08.986 and 82.12.986. The data center exemption provides retail and use tax exemptions to qualifying businesses of eligible server equipment to be installed, without intervening use, in an eligible computer data center, and to charges made for labor and services rendered in respect to installing eligible server equipment.

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

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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