



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3171.2012 *Taxation of Dark Fiber (unlit fiber optic cable)*

This ETA provides business and occupation tax and retail sales tax guidance for the taxation of “dark fiber” used in telecommunications services.

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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