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fund Washington's future"*

# Public Guidance Priorities

Atif Aziz, June 21, 2021

# Overview- Public Guidance Priorities

- WAC (rules)
- Excise Tax Advisories and Property Tax Advisories
- Interim Guidance Statements

## I. WAC 458-20-15503 Digital Products

- Mere storage/hosting exclusion
- Advertising services exclusion
- Multiple points of use exemption
- Primarily human effort exclusion
- General updates

## 2. WAC 458-20-1700 | Government contracting

- Clarify liability for use tax among general and subcontractors

## 3. WAC 458-61A-214 Nominee

- Update requirements for qualification for REET nominee exception

## 4. WAC 458-29A-200 Taxable rent and contract rent

- Taxable rent in the case of a lease based on a percentage of sales

## 5. WAC 458-19-085

- Administration of property tax refunds

## 6. ETA 3183 – International Investment Management Services

- Updates on the eligibility requirements for the B&O rate applicable to IIMS businesses

## 7. ETA 3196 – B&O Deduction for Affiliated Qualified Employers of Record

- Documentation for paymaster deduction

## 8. New ETA on sidewalk use by businesses

- Leasehold excise tax impacts

## 9. New ETA on stevedoring

- “stevedoring and associated activities pertinent to the movement of goods and commodities in waterborne interstate or foreign commerce”

## 10. Interim guidance on substantiating bad debt

- Documentation requirements

# Other priority guidance options

1. ETA XXXX – Insurance Business Exemption
2. ETA 3191 – Rewards Programs - Retail Sales Tax
3. ETA 3116 – Car Sharing Organizations
4. WAC 458-20-13501 – Timber harvest operations
5. ETA 3112 – Processing Perishable Meat Products
6. WAC 458-20-181 – Vessels . . . operating upon waters in the state of Washington
7. ETA XXXX – Selling Expenses Deduction from Estate Tax
8. ETA XXXX – Fuel blending
9. ETA 3153 – Road Construction – Contractors Applying Sand, Gravel and Rock
10. ETA 3173 – Grocery Stores: Manufacturer/Distributor Discounts and Scan-Down Allowances
11. PTA XXXX – Levy certifications for Property Tax



Questions?

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