



Public Guidance Priorities

Atif Aziz, September 11, 2023

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
- Primarily human effort exclusion
- Multiple points of use exemption
- General updates

2. (New) WAC 458-20-301 Capital Gains Tax

- Definitions
- Deductions
- Exemptions
- Allocation

3. (New) ETA 32XX Data Centers

- Expansion of rural data center exemptions
- New urban data center exemption
- Refurbishments

4. (New) ETA 32XX Fixtures

- Fixture (real property) or personal property?

5. WAC 458-20-182 – Warehouse businesses

- Definitions
- B&O classifications

6. (New) WAC 458-20-XXX – Exemption for warehouses and grain elevators

- Sales and use tax exemption in the form of a remittance
- Warehouse space usage requirements; documentation; eligible equipment

7. ETA 32XX – Cryptocurrency

- Replace interim guidance on bitcoin

8. ETA 32XX – Stevedoring

- Requirements for the preferential rate

9. WAC 458-20-274 – Staffing services

- Tax classification of staffing activities

10. WAC 458-20-13501 – Timber harvest operations

- Tax classification of staffing activities

Other priority guidance

11. WAC 458-20-141 – Mailing bureaus

12. WAC 458-20-27901 (new) – clean alternative fuel vehicles exemption

13. PTA XXX – Road levy shifts

14. WAC 458-20-151 – Health care providers

15. WAC 458-16-080 – Improvements to single family dwellings

16. WAC 458-61A-303 – REET Affidavit

17. ETA 3221 – Qualifying tenants and data centers consisting of multiple buildings

18. ETA 3144 – Amounts collected by a mortgagee to cover insurance premiums and RE taxes owned by mortgagor

19. ETA XXXX – NFTs

20. ETA 3028 – Payments for temporary relocation of utility facilities

21. ETA XXXX – Event planners

22. ETA XXXX – Unredeemed gift cards

23. ETA XXXX – WFTC inflation adjustments

24. ETA XXXX – MPU Exemption and software agreements

25. ETA 3100 – Staffing companies

Questions?

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