



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENTS ISSUED

Engrossed Substitute House Bill (ESHB) 2075, AN ACT Relating to the excise taxation of certain products and services provided or furnished electronically, takes effect July 26, 2009. The law continues the existing tax treatment of digital products in some areas, creates several newly-defined classes of digital products in others, and changes how some of these products are taxed.

The Department of Revenue (Department) has issued two new Excise Tax Advisories to provide guidance on this legislation.

ETA 9001 summarizes the Department's phased process for implementing ESHB 2075. It explains that the Department intends to provide progressive guidance by issuing a series of ETAs. It explains how a taxpayer can provide feedback on the ETAs and how to obtain a letter ruling from the Department if you are unclear if your activities fall under the new law.

ETA 9002 explains the taxation of digital songs, digital movies, digital books, and online games.

A copy of this document is available via the Internet at [Digital Products](#).

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