

WSR 23-02-006

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed December 21, 2022, 4:29 p.m.]

INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3236.2022 *AT&T Services, Inc. v. Department of Revenue*

The purpose of this ETA is to explain the effect of the Thurston County superior court's order in *AT&T Services, Inc. v. Department of Revenue*, which invalidated portions of WAC 458-20-19402 (Rule 19402) for tax periods before June 12, 2014.

A copy of this document is available via the internet at Excise Tax Advisories.

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