



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3206.2018 *Retail Sales and Use Tax Exemption for Sales of Nebulizers in the Form of a Refund*

This ETA explains that the retail sales and use tax exemption for the sale of nebulizers under [RCW 82.08.803](#) and [82.12.803](#) must be taken in the form of a refund and not as a point of sale exemption.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

A handwritten signature in black ink, appearing to read "Erin Lopez".

Erin Lopez, Tax Policy Manager – Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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