



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3208.2018 Special Clean up Jobs Required by Construction, Fires, Floods, and Other Similar Events or Emergencies

This Excise Tax Advisory (ETA) addresses the types of services that are generally considered special clean up jobs subject to the wholesaling business and occupation (B&O) tax or the retailing B&O tax and retail sales tax, and how such services differ from “janitorial services” taxable under the service and other activities B&O tax.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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