



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3047.2017 – Internet Tax Freedom Act (ITFA)**

This ETA has been renamed and updated to address Washington's taxation of Internet access and telecommunications used to provide Internet access under the Internet Tax Freedom Act (ITFA), as codified in 47 U.S.C. § 151 note.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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STATE OF WASHINGTON  
FILED

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