

Sales/Use/Indirect:

Washington DOR Asks for Comments on Draft Multiple Points of Use Exemption Guidance by December 11

Draft ETA 3XXX: Multiple Points of Use Exemption – Software Maintenance Agreements, Wash. Dept. of Rev. (11/24). The Washington Department of Revenue (Department) posted a draft excise tax advisory (draft ETA) that seeks to provide guidance on the application of Washington's multiple points of use (MPU) sales tax exemption to sales of software maintenance agreements with mixed elements, where retail taxable component(s) and non-retail taxable component(s) are sold in the same transaction. In doing so, the Department notes that software maintenance agreements covered by this draft ETA involve sales of distinct and identifiable products for one nonitemized price, commonly known as a bundled transaction as defined under Wash. Rev. Code section 82.08.190. The Department is now requesting comments and feedback related to this draft ETA no later than December 11, 2024 [note: previously, this deadline was November 4, 2024; see *State Tax Matters*, Issue 2024-43, for details on the earlier deadline], and a virtual public meeting on the draft ETA is scheduled for December 4, 2024. Please contact us with any questions.

URL: <https://dor.wa.gov/laws-rules/rule-making-activities/draft-tax-advisories-etax-ptas>

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/241025_8.html

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