

STATE NAME: Washington

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix  
Library of Definitions

Effective Date: \*Revised effective December 2, 2010

\*Updated solely to address the repeal of Washington's retail sales tax on candy and bottled water effective December 2, 2010.

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through April 30, 2010. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.**

Administrative Definitions	Treatment of definition		Reference
	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<b>Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.</b>			
<ul style="list-style-type: none"><li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li></ul>	X		RCW 82.08.010
<ul style="list-style-type: none"><li>Telecommunication nonrecurring charges</li></ul>	X		N/A Not excluded from charges by the seller for any services necessary to complete the sale other than delivery and installation
<ul style="list-style-type: none"><li>Installation charges</li></ul>	X		RCW 82.08.010
<ul style="list-style-type: none"><li>Value of trade-in</li></ul>		X	RCW 82.08.010 Only the value of property of like kind is excluded

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			from the sales price.	
<ul style="list-style-type: none"> <li>• <b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>	
<ul style="list-style-type: none"> <li>• Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>	X		RCW 82.08.010	
<ul style="list-style-type: none"> <li>• Transportation, shipping, postage, and similar charges</li> </ul>	X		RCW 82.08.010	
<ul style="list-style-type: none"> <li>• <b>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>	
<ul style="list-style-type: none"> <li>• Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	RCW 82.08.807	
<ul style="list-style-type: none"> <li>• Transportation, shipping, and similar charges</li> </ul>		X	RCW 82.08.807	
<ul style="list-style-type: none"> <li>• Postage</li> </ul>		X	RCW 82.08.807	
		X	RCW 82.08.807	
<b>Sales Tax Holidays</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>	
<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>		X		
If yes, indicate the tax treatment during your state sales tax holiday for the following products.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>• All Energy star qualified products</li> </ul>				
<ul style="list-style-type: none"> <li>• Specific energy star qualified products or energy star qualified classifications</li> </ul>				
➤				
➤				
➤				
<ul style="list-style-type: none"> <li>• All Disaster Preparedness Supply</li> </ul>				
<ul style="list-style-type: none"> <li>• Specific Disaster Preparedness Supply</li> </ul>				
➤ Disaster preparedness general supply				
➤ Disaster preparedness safety supply				
➤ Disaster preparedness food-related supply				
➤ Disaster preparedness fastening supply				

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• School supply				
• School art supply				
• School instructional material				
• School computer supply				
Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Clothing				
• Computers				
• Prewritten computer software				
•				
•				
•				
<b>Product Definitions</b>				
<b>Clothing and related products</b>				
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Clothing		X		N/A
➢ Essential clothing priced below a state specific threshold		X		N/A
➢ Fur clothing		X		N/A
• Clothing accessories or equipment		X		N/A
• Protective equipment		X		N/A
• Sport or recreational equipment		X		N/A
<b>Computer related products</b>				
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Computer		X		RCW 82.04.215
• Prewritten computer software		X		RCW 82.04.215 and 82.04.050(6)
• Prewritten computer software <b>delivered electronically</b>		X		RCW 82.04.215 and 82.04.050(6)
• Prewritten computer software <b>delivered via load and leave</b>		X		RCW 82.04.215 and 82.04.050(6)
• Non-prewritten (custom) computer software			X	RCW 82.04.215
• Non-prewritten (custom) computer software <b>delivered electronically</b>			X	RCW 82.04.215
• Non-prewritten (custom) computer software <b>delivered via load and leave</b>			X	RCW 82.04.215
<b>Mandatory computer software maintenance contracts</b>				
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b>		X		N/A WAC 458-20-15501
• Mandatory computer software maintenance contracts with respect to		X		N/A WAC 458-20-15501

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prewritten computer software which is <b>delivered electronically</b>			
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b>	X		N/A WAC 458-20-15501
• Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b>		X	N/A WAC 458-20-15501
• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b>		X	N/A WAC 458-20-15501
• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered via load and leave</b>		X	N/A WAC 458-20-15501
<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Optional computer software maintenance contracts with respect to <b>prewritten computer software</b> that <b>only provide updates or upgrades</b> with respect to the software	X		N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software	X		N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software	X		N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software		X	N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software		X	N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software		X	N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software		X	N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software		X	N/A WAC 458-20-15501
• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades</b>		X	N/A WAC 458-20-15501

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<b>delivered electronically and support services</b> to the software			
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>		X	N/A WAC 458-20-15501
<b>Indicate your state’s tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	100%		N/A WAC 458-20-15501
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>	100%		N/A WAC 458-20-15501
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	100%		N/A WAC 458-20-15501
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software</li> </ul>		100%	N/A WAC 458-20-15501
<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
A state imposing tax on products “transferred electronically” is not required to adopt definitions for specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFORMOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFORMOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>	X		Sections 201, 301, 302, 304, and

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			305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>		X	Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes

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			brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>		X	Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House

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			Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>		X	Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>	X		Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubje">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubje</a>



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<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>	X		<a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">ct/TaxTopics/DigitalProducts.aspx</a> Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<p>Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?</p>		X	Sections 201, 301, 302, 304, and 305 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>
<p><b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products.</b></p>	<b>Statute/Rule Cite/Comment</b>		
<ul style="list-style-type: none"> <li>Audio or video programming by a radio or television broadcaster except for pay-per-program sales. However, pay-per-program sales are exempt if sold by a seller subject to a franchise fee authorized by Title 47 U.S.C. Sec. 542(a) on gross income from the sale. (Entity based exemption)</li> </ul>	<p>Sections 502 and 602 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a></p> <p>Note: This exemption is not a product based exemption, but rather is an entity based exemption previously addressed in Washington’s</p>		

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	2009 compliance review. We have included this exemption in the Taxability Matrix to give sellers notice of the item.		
<ul style="list-style-type: none"> <li>• Newspapers</li> </ul>	Sections 506 and 618 of Engrossed Substitute House Bill 2075 (Chapter 535, Laws of 2009). Effective July 26, 2009. For an explanation of the changes brought about by this bill go to the Department of Revenue’s website: <a href="http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx">http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/DigitalProducts.aspx</a>		
•			
<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>• Food and food ingredients excluding alcoholic beverages and tobacco               <ul style="list-style-type: none"> <li>○ Candy</li> </ul> </li> </ul>		X	RCW 82.08.0293
		<u>X</u>	<b><u>Candy was taxable in Washington through December 1, 2010 pursuant to RCW 82.08.0293.</u></b>  <b><u>Candy is exempt effective December 2, 2010. Effective December 2, 2010 the tax on candy is repealed pursuant to the Washington’s 2010 voter approved Initiative 1107.</u></b>
<ul style="list-style-type: none"> <li>○ Dietary Supplements</li> </ul>	X		RCW 82.08.0293
<ul style="list-style-type: none"> <li>○ Soft Drinks</li> </ul>	X		RCW 82.08.0293
<ul style="list-style-type: none"> <li>○ Bottled Water</li> </ul>		<u>X</u>	<b><u>Bottled water was taxable in Washington through December 1, 2010 pursuant to RCW 82.08.0293.</u></b>  <b><u>Bottled water is exempt effective December 2, 2010. Effective December 2, 2010 the tax on water is repealed pursuant to Washington’s voter approved Initiative 1107.</u></b>

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➤ Food sold through vending machines	X		RCW 82.08.0293
➤ Prepared Food	X		RCW 82.08.0293
<b>Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food. Options excluded from prepared food are taxed the same as food and food ingredients.</b>	<b>Included in definition</b>	<b>Excluded from definition</b>	<b>Statute/Rule Cite/Comment</b>
➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)		X	RCW 82.08.0293
➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	RCW 82.08.0293
➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas		X	RCW 82.08.0293
<b>Health-care products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>Drugs (indicate how the options are treated in your state)</b>			
<b>Drugs for human use</b>			
• Drugs for human use without a prescription	X		RCW 82.08.0281
• Drugs for human use with a prescription		X	RCW 82.08.0281
• Insulin for human use without a prescription		X	RCW 82.08.985
• Insulin for human use with a prescription		X	RCW 82.08.985
• Medical oxygen for human use without a prescription	X		RCW 82.08.0283
• Medical oxygen for human use with a prescription		X	RCW 82.08.0283
• Over-the-counter drugs for human use without a prescription	X		RCW 82.08.940
• Over-the-counter drugs for human use with a prescription		X	RCW 82.08.940
• Grooming and hygiene products for human use	X		N/A
• Drugs for human use to hospitals	X		RCW 82.08.0281
• Drugs for human use to other medical facilities	X		RCW 82.08.0281
• Prescription drugs for human use to hospitals		X	RCW 82.08.0281
• Prescription drugs for human use to other medical facilities		X	RCW 82.08.0281
• Free samples of drugs for human use	X		RCW 82.12.0275
• Free samples of prescription drugs for human use		X	RCW 82.12.0275
<b>Drugs for animal use</b>			
• Drugs for animal use without a prescription	X		RCW 82.08.0281
• Drugs for animal use with a prescription	X		RCW 82.08.0281

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• Insulin for animal use without a prescription	X		RCW 82.08.985
• Insulin for animal use with a prescription	X		RCW 82.08.985
• Medical oxygen for animal use without a prescription	X		RCW 82.08.0283
• Medical oxygen for animal use with a prescription	X		RCW 82.08.0283
• Over-the-counter drugs for animal use without a prescription	X		RCW 82.08.940
• Over-the-counter drugs for animal use with a prescription	X		RCW 82.08.940
• Grooming and hygiene products for animal use	X		N/A
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		RCW 82.08.0281
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		RCW 82.08.0281
• Free samples of drugs for animal use	X		RCW 82.12.0275
• Free samples of prescription drugs for animal use	X		RCW 82.12.0275
<b>Durable medical equipment (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Durable medical equipment without a prescription	X		RCW 82.08.0283
• Durable medical equipment with a prescription	X		RCW 82.08.0283
• Durable medical equipment with a prescription paid for by Medicare	X		RCW 82.08.0283
• Durable medical equipment with a prescription reimbursed by Medicare	X		RCW 82.08.0283
• Durable medical equipment with a prescription paid for by Medicaid	X		RCW 82.08.0283
• Durable medical equipment with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
• Durable medical equipment for home use without a prescription	X		RCW 82.08.0283
• Durable medical equipment for home use with a prescription	X		RCW 82.08.0283
• Durable medical equipment for home use with a prescription paid for by Medicare	X		RCW 82.08.0283
• Durable medical equipment for home use with a prescription reimbursed by Medicare	X		RCW 82.08.0283
• Durable medical equipment for home use with a prescription paid for by Medicaid	X		RCW 82.08.0283
• Durable medical equipment for home use with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
• Oxygen delivery equipment without a prescription	X		RCW 82.08.0283
• Oxygen delivery equipment with a prescription		X	RCW 82.08.0283
• Oxygen delivery equipment with a prescription paid for by Medicare		X	RCW 82.08.0283
• Oxygen delivery equipment with a prescription reimbursed by Medicare		X	RCW 82.08.0283
• Oxygen delivery equipment with a prescription paid for by Medicaid		X	RCW 82.08.0283

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• Oxygen delivery equipment with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
• Oxygen delivery equipment for home use without a prescription	X		RCW 82.08.0283
• Oxygen delivery equipment for home use with a prescription		X	RCW 82.08.0283
• Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	RCW 82.08.0283
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	RCW 82.08.0283
• Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	RCW 82.08.0283
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
• Kidney dialysis equipment without a prescription	X		RCW 82.08.0283
• Kidney dialysis equipment with a prescription		X	RCW 82.08.945
• Kidney dialysis equipment with a prescription paid for by Medicare		X	RCW 82.08.945
• Kidney dialysis equipment with a prescription reimbursed by Medicare		X	RCW 82.08.945
• Kidney dialysis equipment with a prescription paid for by Medicaid		X	RCW 82.08.945
• Kidney dialysis equipment with a prescription reimbursed by Medicaid		X	RCW 82.08.945
• Kidney dialysis equipment for home use without a prescription	X		RCW 82.08.945
• Kidney dialysis equipment for home use with a prescription		X	RCW 82.08.945
• Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	RCW 82.08.945
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	RCW 82.08.945
• Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	RCW 82.08.945
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	RCW 82.08.945
• Enteral feeding systems without a prescription	X		RCW 82.08.0283
• Enteral feeding systems with a prescription	X		RCW 82.08.0283
• Enteral feeding systems with a prescription paid for by Medicare	X		RCW 82.08.0283
• Enteral feeding systems with a prescription reimbursed by Medicare	X		RCW 82.08.0283
• Enteral feeding systems with a prescription paid for by Medicaid	X		RCW 82.08.0283
• Enteral feeding systems with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
• Enteral feeding systems for home use without a prescription	X		RCW 82.08.0283

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• Enteral feeding systems for home use with a prescription	X		RCW 82.08.0283
• Enteral feeding systems for home use with a prescription paid for by Medicare	X		RCW 82.08.0283
• Enteral feeding systems for home use with a prescription reimbursed by Medicare	X		RCW 82.08.0283
• Enteral feeding systems for home use with a prescription paid for by Medicaid	X		RCW 82.08.0283
• Enteral feeding systems for home use with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
• Repair and replacement parts for durable medical equipment which are for single patient use	X		RCW 82.08.0283 Exempt if the durable medical equipment with which the parts go is exempt
<b>Mobility enhancing equipment (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Mobility enhancing equipment without a prescription	X		RCW 82.08.0283
• Mobility enhancing equipment with a prescription	X		RCW 82.08.0283
• Mobility enhancing equipment with a prescription paid for by Medicare	X		RCW 82.08.0283
• Mobility enhancing equipment with a prescription reimbursed by Medicare	X		RCW 82.08.0283
• Mobility enhancing equipment with a prescription paid for by Medicaid	X		RCW 82.08.0283
• Mobility enhancing equipment with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
<b>Prosthetic devices (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Prosthetic devices without a prescription	X		
• Prosthetic devices with a prescription		X	
• Prosthetic devices with a prescription paid for by Medicare		X	
• Prosthetic devices with a prescription reimbursed by Medicare		X	
• Prosthetic devices with a prescription paid for by Medicaid		X	
• Prosthetic devices with a prescription reimbursed by Medicaid		X	
• Corrective eyeglasses without a prescription	X		RCW 82.08.0283
• Corrective eyeglasses with a prescription		X	RCW 82.08.0283
• Corrective eyeglasses with a prescription paid for by Medicare		X	RCW 82.08.0283
• Corrective eyeglasses with a prescription reimbursed by Medicare		X	RCW 82.08.0283
• Corrective eyeglasses with a prescription paid for by Medicaid		X	RCW 82.08.0283
• Corrective eyeglasses with a prescription reimbursed by Medicaid		X	RCW 82.08.0283

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• Contact lenses without a prescription	X		RCW 82.08.0283
• Contact lenses with a prescription		X	RCW 82.08.0283
• Contact lenses with a prescription paid for by Medicare		X	RCW 82.08.0283
• Contact lenses with a prescription reimbursed by Medicare		X	RCW 82.08.0283
• Contact lenses with a prescription paid for by Medicaid		X	RCW 82.08.0283
• Contact lenses with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
• Hearing aids without a prescription	X		RCW 82.08.0283
• Hearing aids with a prescription		X	RCW 82.08.0283
• Hearing aids with a prescription paid for by Medicare		X	RCW 82.08.0283
• Hearing aids with a prescription reimbursed by Medicare		X	RCW 82.08.0283
• Hearing aids with a prescription paid for by Medicaid		X	RCW 82.08.0283
• Hearing aids with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
• Dental prosthesis without a prescription	X		RCW 82.08.0283
• Dental prosthesis with a prescription		X	RCW 82.08.0283
• Dental prosthesis with a prescription paid for by Medicare		X	RCW 82.08.0283
• Dental prosthesis with a prescription reimbursed by Medicare		X	RCW 82.08.0283
• Dental prosthesis with a prescription paid for by Medicaid		X	RCW 82.08.0283
• Dental prosthesis with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Ancillary Services	X		RCW 82.04.050
➢ Conference bridging service	X		RCW 82.04.050
➢ Detailed telecommunications billing service	X		RCW 82.04.050
➢ Directory assistance	X		RCW 82.04.050
➢ Vertical service	X		RCW 82.04.050
➢ Voice mail service	X		RCW 82.04.050
<b>Telecommunications (Indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Intrastate Telecommunications Service	X		RCW 82.04.050
• Interstate Telecommunications Service	X		RCW 82.04.050
• International Telecommunications Service	X		RCW 82.04.050
• International 800 service	X		RCW 82.04.050
• International 900 service	X		RCW 82.04.050
• International fixed wireless service	X		RCW 82.04.050

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• International mobile wireless service	X		RCW 82.04.050
• International prepaid calling service	X		RCW 82.04.050
• International prepaid wireless calling service	X		RCW 82.04.050
• International private communications service	X		RCW 82.04.050
• International value-added non-voice data service	X		RCW 82.04.050
• International residential telecommunications service	X		RCW 82.04.050
• Interstate 800 service	X		RCW 82.04.050
• Interstate 900 service	X		RCW 82.04.050
• Interstate fixed wireless service	X		RCW 82.04.050
• Interstate mobile wireless service	X		RCW 82.04.050
• Interstate prepaid calling service	X		RCW 82.04.050
• Interstate prepaid wireless calling service	X		RCW 82.04.050
• Interstate private communications service	X		RCW 82.04.050
• Interstate value-added non-voice data service	X		RCW 82.04.050
• Interstate residential telecommunications service	X		RCW 82.04.050
• Intrastate 800 service	X		RCW 82.04.050
• Intrastate 900 service	X		RCW 82.04.050
• Intrastate fixed wireless service	X		RCW 82.04.050
• Intrastate mobile wireless service	X		RCW 82.04.050
• Intrastate prepaid calling service	X		RCW 82.04.050
• Intrastate prepaid wireless calling service	X		RCW 82.04.050
• Intrastate private communications service	X		RCW 82.04.050
• Intrastate value-added non-voice data service	X		RCW 82.04.050
• Intrastate residential telecommunications service	X		RCW 82.04.050 But see local service
• Paging service	X		RCW 82.04.050
• Coin-operated telephone service		X	RCW 82.08.0289
• Pay telephone service	X		RCW 82.04.050
• Local Service as defined by <u>Washington</u> (state)		X	RCW 82.08.0289
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