



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
OFFICE OF THE DIRECTOR

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August 5, 2025

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Washington's 2025 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Washington, a Streamlined Sales Tax Governing Board member state, and as Director of the Washington State Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Washington is in substantial compliance with the terms of the Agreement as of July 1, 2025.

The following changes were made to Washington's statutes, rules, regulations, or other authorities that could affect Washington's compliance with the terms of the Agreement. Engrossed Substitute Senate [Bill 5814](#), passed in 2025, adds new business activities to be retail sales and subject to retail sales tax, including information technology services, custom website development services, investigation, security, and armored car services, temporary staffing services, advertising services, live presentations, custom software, and modification to digital automated services. The Washington State Department of Revenue maintains a website with information on the bill and implementation efforts at <https://dor.wa.gov/taxes-rates/retail-sales-tax/services-newly-subject-retail-sales-tax>.

As part of this annual recertification, Washington updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Washington's laws effective through August 1, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They (or links to them) will be posted on the Washington State Department of Revenue website at: <https://dor.wa.gov/taxes-rates/retail-sales-tax/streamlined-sales-taxr>.

If you have any questions regarding Washington's compliance with the Streamlined Sales and Use Tax Agreement, please contact Matt Largent at MatthewL@dor.wa.gov.

As the chief executive of the Washington State Department of Revenue, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Thank you

Drew Shirk
Director