

## Sales/Use/Indirect:

### Washington DOR Releases Draft Proposed Rule Implementing B&O Tax Workforce Education Surcharges

*Preproposal Statement of Inquiry, DRAFT Proposed Reg. Section 458-20-NEW Workforce education investment surcharge*, Wash. Dept. of Rev. (2/17/21). Following the initial enactment of Washington's three-tiered state business and occupation (B&O) tax "workforce education surcharges" in 2019 [see E2SHB 2158 (2019) for more details on these 2019 law changes] and subsequently enacted legislation [see ESSB 6492 (2020) and previously issued Multistate Tax Alert for more details on these 2020 law changes] that modified and delayed the effective date of the workforce education surcharges on select advanced computing businesses to April 1, 2020, the Washington Department of Revenue released a draft proposed new administrative rule that provides information about the taxability of, and surcharge imposed on, select advanced computing businesses as described in Wash. Rev. Code section 82.04.299. Written comments on the draft proposal may be submitted by mail or email. Please contact us with any questions.

**URL:** <https://dor.wa.gov/sites/default/files/legacy/Docs/Rules/draft/20-XXXcr1frmdraftfeb21.pdf>

**URL:** <https://app.leg.wa.gov/billsummary?BillNumber=2158&Initiative=false&Year=2019>

**URL:** <https://apps.leg.wa.gov/billsummary/?BillNumber=6492&Year=2020>

**URL:** <https://www2.deloitte.com/us/en/pages/tax/articles/new-washington-law-revises-workforce-education-surcharge-and-increases-the-business-occupation-tax-rate-for-service-and-other-activities.html?id=us:2em:3na:stm:awa:tax:022621&sfid=7011O0000038I8UQAQ>

— Robert Wood (Seattle)  
Senior Manager  
Deloitte Tax LLP  
robwood@deloitte.com

Myles Brenner (Seattle)  
Senior Manager  
Deloitte Tax LLP  
mybrenner@deloitte.com

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