



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

---

ETA 3037.2009

Issue Date: February 2, 2009

---

## **Posting Services Performed by an Outdoor Advertising Company on Billboards Owned and Controlled by the Customer**

Where an outdoor advertising company contracts with a third party perform posting services on the advertising company's billboards, is the activity a retail sale?

For example, Outdoor Advertising Company supplies advertising copy to Posting Company. Posting Company's only responsibility is placing the copy on the billboards

The posting service is not "outdoor advertising." WAC 458-20-204. The posting service is a retail sale as defined in RCW 82.04.050, which provides

"The term 'sale at retail' or 'retail sale' shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (a) the installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers . . ." (Emphasis supplied.)

\*\*\*\*\*

To request this document in an alternate format, visit <http://dor.wa.gov> and click on "contact us" or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

General tax information is available on our website at [dor.wa.gov](http://dor.wa.gov).

Questions? Complete the online form at [dor.wa.gov/communications](http://dor.wa.gov/communications) or call 800-647-7706. If you want a binding ruling from the Department, complete the form at [dor.wa.gov/rulings](http://dor.wa.gov/rulings).