



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JUNE 4, 2007

Vehicles and Parts Sales to Nonresidents

Beginning July 22, 2007, SHB 2158, chapter 135, Laws of 2007, changes the documentation requirements necessary for making tax exempt sale of motor vehicles, trailers and campers to nonresidents. This legislation also provides the conditions under which charges for parts installed during the repair of such vehicles are exempt from sales tax. This bill also provides that the Department may inspect the documentation retained by the dealer and, in certain situations, contact buyers to verify their eligibility for the exemption.

Vehicle Sales to Nonresidents

Sales of motor vehicles, trailers, or campers delivered to nonresidents in this state, are exempt from sales tax if the following requirements are met:

- The vehicle will be taken outside the state under a vehicle trip permit issued by the Department of Licensing; or
- The vehicle is immediately registered and licensed under the laws of the state of the buyer's residence, **and**
- The vehicle will not be used in Washington for more than three months, and will not be required to be registered and licensed under the laws of this state.

Vehicle Dealer Held Harmless

The dealer will not be held responsible for uncollected sales tax if the dealer obtains the following documents, which must be made available upon request of the Department:

- 1) A copy of the buyer's currently valid out-of-state driver's license (or other official picture identification)
- 2) A copy of any one of the following documents, on which there is an out-of-state address for the buyer:
 - a) A current residential rental agreement
 - b) A property tax statement from the current or previous year
 - c) A utility bill, dated within the previous two months
 - d) A state income tax return from the previous year
 - e) A voter registration card
 - f) A current credit report
- 3) A witnessed declaration, signed by the buyer, and stating that the buyer's purchase meets the requirements of the exemption
- 4) A seller's certification, stating that either a vehicle trip permit was issued or the vehicle was immediately registered and licensed in another state as required by this exemption.

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