



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

**ETA 3054.2020 Sales to residents of states or possessions of the US, and territories or provinces of Canada, that do not impose a tax of at least three percent**

This ETA explains changes to RCW 82.08.0273 regarding the qualified nonresident sales tax exemption. The exemption is no longer available at the point of sale, purchasers must submit a refund request to the Department to receive the exemption in the form of a remittance. The exemption only applies to the state portion of the sales tax for eligible items. The ETA provides guidance on which nonresidents qualify, eligible and ineligible purchases, and instructions for submitting a refund request.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: February 04, 2020**

**TIME: 11:23 AM**

**WSR 20-04-079**