



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

***ETA 3175.2018 Purchases Made with Funds Provided by the Federal Government***

This ETA discusses the retail sales tax collection and reporting requirements of sellers when making sales to buyers who use funds provided by the United States government to pay for purchases. It has been updated to reflect 2018 legislation which extended the exemption for physician prescribed automotive adaptive equipment to qualified disabled veterans.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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Erin Lopez, Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

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**WSR 18-19-053**