



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 415.12.178

CONVERSION DATE: July 1, 1998

This ETA is cancelled effective December 29, 2006

USE TAX ON PRIVATE AUTOMOBILES ACQUIRED WHILE A NONRESIDENT

Issued October 22, 1970

A question has been, raised in respect to the meaning of the term "private automobiles" in the use tax exemption of "household goods, personal effects and private automobiles by a bona fide resident of this state, if such articles were acquired and used by such person in another state while a bona fide resident thereof and such acquisition and use occurred more than thirty days prior to the time he entered this state." (RCW 82.12.030(1)). The following guidelines will be followed by the Department of Revenue in the interpretation of this phrase.

The term "private automobiles" will include any motor propelled four-wheel vehicle regularly and continuously used by an individual for personal and family transportation. It may include pickup trucks, carryalls, vans and busses which are so used. The term does not include vehicles licensed to corporations, partnerships, associations or any other group of individuals acting as a unit. Further, the term does not include motorcycles, airplanes, boats or any type of transportation equipment other than as above defined.

For purposes of granting waivers of tax liability to former nonresidents who have become bona fide residents of the State of Washington, county auditors may presume that any motor propelled four-wheel vehicle (1) licensed to an individual, (2) for a maximum gross weight not to exceed 6,000 pounds, is a "private automobile." With respect to vehicles licensed for maximum gross weights exceeding 6,000 pounds, waivers of tax liability will be issued only by the Department of Revenue.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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