



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

AUGUST 4, 2009

Sales of Auto Parts to Nonresidents

Originally issued May 31, 2007 - Reissued August 2009

Effective July 22, 2007, charges for parts installed during the repair of vehicles owned by certain qualifying nonresidents are exempt from sales tax.

Qualifying Nonresidents Repair Parts Exemption

Residents of states or Canadian provinces that impose a sales tax of 3 percent or less may purchase automotive parts (for automobiles, trailers, or campers) to be used outside of Washington without paying retail sales tax.

Parts that are installed by the seller are exempt from sales tax if:

- the charges for parts are separated from labor or other installation charges; and
- the separately stated parts charges do not exceed the seller's current publicly stated retail price for the parts or, if no separately stated retail price is available, the seller's cost for the parts.

The exemption does not apply to labor to install the parts.

Sellers are not required to make exempt sales of parts. They may instead collect retail sales tax and remit the tax to the Department of Revenue.

For a listing of states and Canadian provinces that currently charge sales tax of 3 percent or less, search for excise tax advisory (ETA) 3054.2009 on the Department's web site at <http://dor.wa.gov>.

For more information, call the Department's Telephone Information Center at 1-800-647-7706.

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