



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3054.2014 - 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 the retail sales tax exemption provided by RCW 82.08.0273 to qualified nonresidents of Washington when purchasing tangible personal property, digital goods, and digital codes, for use outside of Washington. The Department has updated the ETA to recognize provisions of Senate Bill 6505, chapter 140, Laws of 2014. This legislation specifically excludes sales of marijuana from the exemption. Marijuana is any product with a THC concentration greater than .03 percent.

In 2011, this ETA was previously updated to explain that the exemption is available only to residents of states other than Washington, United States possessions, or Canadian territories or provinces that do not impose or have imposed on its behalf, a generally applicable retail sales tax, use tax, value added tax, gross receipts tax on retailing activities, or similar generally applicable tax of three percent or more.

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

Kevin Dixon, Tax Policy Manager – ETAs and Special Projects

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: November 04, 2014

TIME: 1:16 PM

WSR 14-22-098