



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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## **Purchase of Billboards: Real Property or Tangible Personal Property**

### **Is the purchase of billboards as a part of an outdoor advertising business a purchase of real property exempt from retail sales or use tax?**

The issue is whether assets including real estate leases, outdoor signs, poster panels, and painted bulletins erected and maintained on leasehold premises are part of the leasehold realty and not tangible personal property.

RCW 82.04.050 includes within the definition of retail sale the sale or lease of tangible personal property but does not include the sale or lease of real property. Billboards erected on the leasehold are tangible personal property and the purchase of the billboards is subject to retail sales tax. The signs, though securely affixed to the leasehold, can be removed without serious damage to the real estate.

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**All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.**

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