



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

---

NUMBER: 3132.2009

ISSUE DATE: February 2, 2009

---

## Collection of Retail Sales Tax on Casual Sales of Motor Vehicles

This excise tax advisory explains the seller's responsibility to collect the retail sales tax on casual sales of motor vehicles.

A casual or isolated sale is defined by RCW 82.04.040 as ". . . a sale made by a person who is not engaged in the business of selling the type of property involved." While there is no business and occupation tax on casual sales, RCW 82.08.0251 does require retail sales tax to be collected on all casual sales made by persons required to be registered with the Department. (See WAC 458-20-106).

The requirement to collect the retail sales tax includes the casual sale of motor vehicles. For example, a department store must collect the retail sales tax on the casual sale of a delivery truck to a consumer. The fact that RCW 82.12.045 requires county auditors to collect any use tax owing at the time the applicant applies for registration of, and transfers title to, the motor vehicle does not permit a seller the option of foregoing collection of retail sales tax.

RCW 82.12.045(1)(d) states that county auditors are not required to collect the use tax "where the applicant presents satisfactory evidence showing that the retail sales tax or use tax has been paid by him on the vehicle in question." The county auditor will not collect the use tax if a buyer presents a copy of an invoice or bill of sale which identifies the vehicle (motor number, etc.), shows the selling price and amount of retail sales tax collected, and indicates the seller's registration number with the Department.

The seller who is registered with the Department bears the responsibility for collecting the retail sales tax. Any seller failing to collect and remit the retail sales tax shall be held personally liable for the tax, unless it can provide documentation showing the purchaser has remitted the proper amount of tax. RCW 82.08.050.

---

**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.**

Please direct comments to:  
Department of Revenue  
Interpretation and Technical Advice  
Division  
P O Box 47453  
Olympia, Washington 98504-7453  
(360) 570.6124 eta@DOR.wa.gov

**To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)705-6715. Teletype (TTY) users please call 1-800-451-7985.**