



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

**ETA 3054 – Sales to Nonresidents from Jurisdictions without a Sales Tax of
Three Percent or More**

RCW 82.08.0273 provides a retail sales tax exemption for sales of tangible personal property to certain nonresidents of Washington.

Excise Tax Advisory 3054 (ETA 3054) identifies the states, possessions, and provinces of Canada whose residents are eligible for this exemption. It provides examples of sales that are and are not eligible. This advisory also explains the seller's responsibility to examine proof of nonresidency and document the tax-exempt nature of a sale.

ETA 3054 has been updated so that it does not authorize retailers to make tax-exempt sales to residents of British Columbia, Nova Scotia, New Brunswick, Newfoundland and Labrador, Ontario, and Quebec, Canada, consistent with Docket #10-2-01216-1, issued by the Superior Court for Skagit County.

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

Alan R. Lynn, Rules Coordinator

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