



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3132.2021 Casual Sales of Motor Vehicles

This excise tax advisory explains the application of retail sales tax or use tax on casual sales of motor vehicles. The ETA is being updated to reflect a change arising from 2020 legislation. The legislation added a new exception to the usual requirement that use tax must be collected on an application for transfer of vehicle title: use tax is not required to be collected if the applicant for title transfer presents a valid reseller permit. In addition to adding this new exception, some general clarifying changes were made.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

A handwritten signature in black ink, appearing to read "Atif Aziz".

Atif Aziz, Tax Policy Manager – Rules Coordinator

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