



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

**ETA 3158.2009**

**Eligibility for the B&O Tax Exemption for Wholesale Sales Between New Car Dealers  
When Making a Purchase Under an Asset Purchase Agreement**

This Excise Tax Advisory explains how the B&O tax exemption provided by RCW 82.04.422(2) for wholesale sales of new motor vehicles between new car dealers applies when the sale is made under the terms of an "Asset Purchase Agreement" (APA).

A copy of this document is available via the Internet at  
<http://dor.wa.gov/content/FindALawOrRule/ETA/default.aspx>.

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