



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3170.2012 *Sales Tax Sourcing for Installed Manufactured and Modular Homes*

This ETA provides guidance regarding the sourcing, for retail sales tax when a dealer/seller is responsible for installation of a manufactured or modular home on a home site.

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

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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