



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3203.2017 – Use of a Tribal Resale Exemption Certificate**

This ETA explains when tribes and tribal businesses may use, and sellers may accept, a tribal resale exemption certificate to document the retail sales tax-exempt nature of a purchase/sale for resale.

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

---

Kevin Dixon, Tax Policy Manager – Rules Coordinator

