

# Special Notice

*Intended audience: auto parts retailers and nonresident consumers*

**Originally issued May 31, 2007–Reissued June 27, 2019**

## Sales of auto parts to nonresidents

Starting July 1, 2019, the retail sales tax exemption for qualified nonresident consumers will no longer be available at the point of sale. Qualified nonresident consumers may request a refund from the Department of Revenue for the state portion of the sales tax paid on purchases of parts for:

- motor vehicles
- trailers
- campers

Refunds may be requested for the sales tax paid on parts that are installed by the seller if all of the following are true:

- The parts are installed by the seller for these purposes:
  - repair
  - cleaning
  - alteration
  - improvement
- The charges for parts are separated from labor and other installation charges.
- The seller certifies in writing to the purchaser that the separately stated charges for parts do not exceed the seller's current publicly stated retail price for the parts. If no separately stated retail price is available, the cost cannot exceed the seller's cost for the parts.

No refund is available for sales tax charged on labor and other charges for installation.

No refund is available for the local portion of the retail sales tax paid.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 360-705-6705 | [dor.wa.gov](http://dor.wa.gov)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## Qualifying nonresidents

Qualified nonresidents are residents of a state (other than Washington), United States possession, or Canadian province or territory that imposes a sales tax or similar tax of less than 3%.

As of June 30, 2019, only residents of the following qualify:

States	US possessions	Canadian provinces/territories
Alaska	American Samoa	Alberta
Colorado		Northwest Territories
Delaware		Nunavut
Montana		Yukon
New Hampshire		
Oregon		

## Refund requests

Qualified nonresidents can request a refund directly from the Department of Revenue for the state portion of the retail sales tax (6.5% of the sales price) paid on purchases of repair parts.

- Nonresidents can request refunds beginning Jan. 1, 2020 for purchases made between July 1, 2019 and Dec. 31, 2019.
- The refund request must include copies of receipts and proof of qualified nonresidency.
- Requests are limited to one per person per calendar year.
- The request must total \$25 or more in state sales tax paid. Requests for amounts less than \$25 will be denied.
- More information about the refund request process is available on our website: [dor.wa.gov/nonresidents](http://dor.wa.gov/nonresidents).

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 360-705-6705 | [dor.wa.gov](http://dor.wa.gov)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.