



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3032.2021 Taxability of Auction Sales of Abandoned Motor Vehicles by a Registered Tow Truck Operator

This ETA addresses the taxability of abandoned motor vehicles sold at public auction by a Registered Tow Truck Operator (RTTO). The ETA has been updated to reflect 2019 legislation (Substitute Senate Bill 5668, Chapter 357, Laws of 2019), which excludes an abandoned vehicle sold by an RTTO at public auction from the definition of “sale” under RCW 82.04.040.

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

