



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3186.2014 – Use Tax Liability for Lessees on Leased Tangible Personal Property

This ETA explains a lessee's use tax payment responsibility when a lessee brings leased tangible personal property into Washington from outside the state. The ETA clarifies that lessees are responsible for paying Washington's use tax on the value of the article used unless a specific exemption or credit applies.

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

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