



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENTS ISSUED

The Department issued the following two Excise Tax Advisories:

ETA 3016.2011 *Automobile Towing and Roadside Assistance Services*. This Excise Tax Advisory (ETA) provides information about the meaning and taxability of "automobile towing and similar automotive transportation services." It also provides information about the taxability of roadside assistance services that may be performed by towing companies. The information in this ETA has been updated and reformatted

ETA 3084.2011 *Retail Sales Tax – Charges for Towing Damaged or Inoperable Vehicles for Repair*. This Excise Tax Advisory (ETA) explains the limited circumstances under which the Department allowed towing companies to accept resale certificates or reseller permits from service stations or repair shops. A header was added to this ETA to explain that it applies to periods prior to July 1, 2010. Effective July 1, 2010, service stations or automotive repair shops may provide a towing company with a reseller permit when purchasing a towing service for resale.

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

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