



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3228.2021 *Retail Sales and Use Tax on Goodwill Vehicle Repairs*

This ETA describes how Washington's retail sales and use tax apply to "goodwill" repairs of vehicles.

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

