# Special Notice

*Intended audience: new and used auto dealers*

**Originally Issued June 4, 2007 – Reissued June 28, 2019**

# Vehicles and parts sales to nonresidents

## Vehicle sales to nonresidents

Sales of motor vehicles, trailers, or campers delivered to nonresidents in this state are exempt from sales tax if the vehicle will be taken outside the state under a vehicle trip permit issued by the Department of Licensing.

These sales are also exempt from sales tax if both of the following are true:

- The vehicle is immediately registered and licensed under the laws of the state of the buyer's residence.

- The vehicle will not be used in Washington for more than three months, and will not be required to be registered and licensed under the laws of this state.

## Vehicle dealer held harmless

The dealer will not be held responsible for uncollected sales tax if the dealer obtains the following documents, which must be made available upon request of the Department:

- a copy of the buyer's currently valid out-of-state driver's license (or other official picture identification)

- a copy of any one of the following documents that shows an out-of-state address for the buyer:
  - current residential rental agreement
  - property tax statement from the current or previous year
  - utility bill, dated within the previous two months
  - state income tax return from the previous year
  - voter registration card

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360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

- current credit report

- a declaration stating that the buyer's purchase meets the requirements of the exemption

  - must be signed by the buyer, and witnessed

- a seller's certification that states that either a vehicle trip permit was issued or the vehicle was immediately registered and licensed in another state

- evidence that any Washington license plates were removed from the vehicle prior to the delivery to a nonresident

A dealer is personally liable for the uncollected sales tax if the dealer:

- sells a motor vehicle, trailer, or camper to a person who does not provide the documents required

- fails to retain the documents required for a minimum of five years

Vehicle dealers are not required to make exempt sales of vehicles to nonresidents. They may instead collect retail sales tax and submit the tax to the Department of Revenue.

## 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 for repair parts. Instead, these consumers may request a refund from the Department of Revenue for the state portion of the sales tax paid. No refund is available for the local portion of the retail sales tax paid.

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 | | |

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

- 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 charges cannot exceed the seller's cost for the parts.

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

## More information

- [RCW 82.08.0264](#) Exemptions – sales of motor vehicles, trailers, or campers to nonresidents for use outside the state

- [RCW 82.08.0273](#) Exemptions—sales to nonresidents of tangible personal property, digital goods, and digital codes for use outside the state

- Special Notice: [Changes to the sales tax exemption for qualified nonresidents](#)

- Special Notice: [Sales of auto parts to nonresidents](#)

- [dor.wa.gov/nonresidents](#)

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