

WSR 21-04-044

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed January 27, 2021, 10:07 a.m.]

INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3132.2021 *Casual Sales of Motor Vehicles*

This excise tax advisory explains the application of retail sales tax or use tax on casual sales of motor vehicles. The ETA is being updated to reflect a change arising from 2020 legislation. The legislation added a new exception to the usual requirement that use tax must be collected on an application for transfer of vehicle title; use tax is not required to be collected if the applicant for title transfer presents a valid reseller permit. In addition to adding this new exception, some general clarifying changes were made.

A copy of this document is available via the internet at Rule and Tax Advisory Adoptions and Repeals.

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