

WSR 21-06-027

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

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INTERPRETIVE STATEMENT ISSUED

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

ETA 3032.2021 *Taxability of Auction Sales of Abandoned Motor Vehicles by a Registered Tow Truck Operator*

This ETA addresses the taxability of abandoned motor vehicles sold at public auction by a registered tow truck operator (RTTO). The ETA has been updated to reflect 2019 legislation (SSB 5668, chapter 357, Laws of 2019), which excludes an abandoned vehicle sold by an RTTO at public auction from the definition of "sale" under RCW 82.04.040.

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

Atif Aziz
Tax Policy Manager
Rules Coordinator