

# Vehicles brought into Washington from out-of-state

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Washington residents who purchase a vehicle outside of the state and bring it into Washington owe use tax on the value of that vehicle.

## Why is the vehicle purchase subject to use tax?

Use tax is due on the use of goods in the state when Washington sales tax has not been paid. Goods used in this state are subject to either sales or use tax, but not both on the same transaction.

## Who is considered a Washington resident?

You are considered a resident of this state for sales and use tax purposes if you take actions which indicate you intend to live in the state on more than a temporary or transient basis.

## What value is used to determine the use tax?

Use tax is based on the fair market value of the vehicle. Generally, this is the amount paid to the seller. However, when the payment amount does not represent the value for vehicles of similar make, model, and condition, the value is determined as close as possible to the retail selling price of similar vehicles. The value of the vehicle cannot be less than the amount paid to the seller.

## When should use tax be paid?

Use tax is paid when the vehicle is licensed and registered in Washington. The use tax rate is determined by the vehicle owner's place of residence.

When the owner can show they paid sales or use tax in another state prior to bringing the vehicle into Washington, they may apply the amount of sales or use tax paid against the Washington use tax. The owner may not take a credit for other amounts paid such as licensing fees, lessor taxes, or value added taxes like Canada's goods and services tax (GST).

## **Exemption from use tax for new residents**

New residents who move to Washington may be exempt from use tax on the vehicle brought into the state. To qualify for the exemption, the "private motor vehicle" must have been acquired and used in another state **more than 90 days before moving to Washington**. The vehicle must also be licensed in Washington within 30 days of moving to this state.

Registration of the vehicle in another state is commonly used as documentation for the use tax exemption.

A personal vehicle purchased in another state within 90 days of moving to Washington is not exempt from use tax.

## **What is private motor vehicle?**

A "private motor vehicle" is an individually owned motor vehicle, for personal use, and not a commercial vehicle. Off road vehicles (ORVs), motor homes, and trailers do not qualify for this exemption. ORVs are vehicles not designed primarily for use upon the public streets and highways.

## **Military personnel vehicles**

For information on the taxability of vehicles purchased or used in Washington by military personnel, see our Vehicle Sales Tax and Use Tax Requirements for Persons in the Military Services Special Notice.

For more information on taxability of vehicles purchased in Washington by military personnel, see our Auto Dealers industry guide.

## **Commercial vehicles**

For tax reporting obligations on commercial vehicles brought into Washington, see our Nonresident (out-of-state) businesses may owe use tax on vehicles article.

## **References**

RCW 82.12.010 – Definitions

RCW 82.12.020 – Use tax imposed.

WAC 458-20-17802 – Collection of use tax by county auditors and department of licensing – Measure on tax.



RCW 82.12.035 – Credit for retail sales or use taxes paid to other jurisdictions with respect to property used.

RCW 82.12.0251 -Exemptions—Use of tangible personal property by nonresident while temporarily within state—Use of household goods, personal effects, and private motor vehicles acquired in another state while resident of other state—Use of certain warranties.

RCW 46.04.365 – Off-road vehicle.



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