

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Presumption of Use Within Washington When Resident Purchases Property Out of State

There is a presumption that a Washington resident purchases tangible personal property for possession and use within Washington, even though the resident purchases such property outside the state. The burden is on the resident to prove that the resident does not intend to use the property in Washington and has not, in fact, had possession of or used the property in this state; it is not necessary for the state to prove actual use within the state to impose the use tax.

While not binding on the Department this presumption was confirmed by the Board of Tax Appeals in *Rimer v. Department of Revenue*, Board of Tax Appeals Docket No. 5867 (1973).

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