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Sales Tax Sourcing for Installed Manufactured and Modular Homes

Question Where should retail sales tax be sourced when a dealer/seller is responsible for the installation of the home on the home site?

Answer RCW 82.32.730 provides the sourcing procedures for determining a seller's retail sales tax collection responsibilities for sales of products. While RCW 82.32.730(1) explains the general five-step sourcing hierarchy for sales of products, there are limited exceptions. The sales of modular and manufactured homes fall under one of these exceptions.

Dealers, as standard industry practice, are responsible for construction and installation services at the buyer's home site. Under these circumstances the sales of a modular or manufactured home is sourced to the home site for determining the sales tax. It is immaterial if a dealer performs the delivery and/or installation services, or subcontracts the work to others.

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