

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Retail Sales and Use Tax: Servicemembers' Civil Relief Act

Does the Servicemembers' Civil Relief Act (formerly called the Soldiers and Sailors Civil Relief Act) prohibit the imposition of the use tax where a car is purchased by one in the military for use in Washington state and is to be registered and licensed here because of his wife's in-state employment?

The Servicemembers' Civil Relief Act does not prohibit the imposition of tax in this situation. In Sullivan v. United States, 395 U.S. 169 (1969), the Supreme Court unanimously decided that the Soldiers and Sailors Civil Relief Act did not prevent Connecticut from imposing its sales and use taxes on nonresident servicemembers stationed in Connecticut.

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