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## **Washington State Resale Certificate**

New Legislation simplifies reseller permit rules for making certain tax-exempt purchases (HB 2758).

The reseller permit issued by the Washington State Department of Revenue (Senate Bill 6173) has replaced the resale certificate. Resellers permits are free and are issued to businesses that make wholesale purchases. The permits allow businesses to purchase items or services for resale without paying retail sales tax.

### **How do I get a reseller permit?**

You may apply online (<http://dol.wa.gov>) or by paper.

### **Can I make a purchase for resale without a permit?**

Yes. Buyers without a permit or other exemption certificate must pay retail sales tax on purchases, but can take a Taxable Amount for Tax Paid at Source deduction on a tax return, or request a refund.

### **How long is a reseller permit valid?**

Businesses registered with the Department of Revenue:

Before January 1, 2009, will get a permit valid for four years.

On or after January 2, 2009, will get a permit valid for two years that can be renewed for four years.

Permits for the construction industry are valid for 12 months. Qualifying contractors must reapply each year and provide information about materials and contract labor purchases.

Please FAX or mail us a copy of your reseller permit if you are going to be purchasing product for resale without being charged tax. ***If we don't have a copy on file we have to charge tax.***

Call us at (253) 299-7133 if you have any questions