



Washington Department of Revenue Article on Sales Tax

A reseller permit can be used to purchase:

- Merchandise and inventory for resale that will be sold without being used first.
- Ingredients and components used in producing new articles of tangible personal property for sale.
- Materials and contract labor for [retail/wholesale construction](#).

You may *not* use the permit for these types of transactions:

- Purchase or rental of equipment or tools.
- Purchase of supplies that do not become an ingredient or component part of the project (e.g. sandpaper, masking tape, saw blades, etc).
- Purchase of [materials and contract labor](#) incorporated into [public \(city/county or federal\) road construction](#) or construction projects for the [U.S. government](#).
- Purchase of [materials and contract labor](#) for speculative building projects.