

**ADMINISTRATIVE GUIDELINES**  
**Casual and Isolated Sales**  
**Procedure 401**

69.05.040

*The tax levied under this chapter shall not apply to the following:*

*(1) Casual and isolated sales. As used in this subsection (1), "casual and isolated sales" means retail sales, rentals, or services not*

*(a) pursuant to a business license,*

*(b) by sellers representing themselves to be in the business of making such retail sales, rentals or services, or*

*(c) including real or personal property leased or rented in the regular course of business engaged in by that seller;*

The following sales are deemed to be casual or isolated sales by persons who

- (1) would not be required to obtain a business license to conduct the sale,
- (2) do not hold themselves out to the public as engaged in business, and
- (3) have not leased or rented the property in their business operations:

A garage sale, rummage sale, or similar sale of used household goods when sold by the owner in his capacity as owner and not in the capacity of a retail merchant.

Estate sales are held at the location of the home and do not include personal property from other sources.

Individuals selling property owned and previously used as nonbusiness personal property such as cars, boats, and aircraft.

**Persons who are required to obtain a business license and hold themselves out to the public as making sales at retail or wholesale are deemed to be engaged in the business of selling, and sales made by them are not casual or isolated sales.**

**The following are examples of taxable sales:**

The sale at retail by a manufacturer or wholesaler of an article of merchandise manufactured or wholesaled by him is not a casual or isolated sale, even though he may make but one such sale.

The sale of used fixtures, machinery, and equipment items previously leased or rented by a person engaged in business.

Sales made in public markets or mall common area where spaces are provided for a fee to participants for the sale or exchange of secondhand articles, antiques and crafts.

The rental of spaces is considered rentals subject to the sales tax. The owner, promoter or operator of the public market or common area is the seller and must collect the sales tax from each participant on the rental.

In addition, each participant must collect the sales tax on items sold by them at such events.

The above lists of taxable or nontaxable transactions are not meant to be all inclusive. If you have questions on whether a specific transaction would be taxable or exempt, please contact the Sales Tax Office for a Sales Tax Determination.