



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**HEALTH DEPARTMENTS: PLEASE SHARE THIS INFORMATION**

**Condemned well may qualify consumer for sales tax refund or exemption**

Beginning June 1, 2010, sales tax will apply on purchases of bottled water. (Second Engrossed Substitute Senate Bill 6143, Chapter 23 Laws of 2010 [Section 901-910]). See attached copy of our Special Notice.

**However, if you purchase bottled water because you have no readily available source of potable water, you are eligible for a refund of the sales tax you paid.**

Retailers are required to collect sales tax when they sell bottled water at their location. You may request a refund of the sales tax paid from the Department of Revenue. (See *How to request a refund* below.)

If you purchase water from a delivery service (that sells the water in reusable containers that are not sold with the water), you may provide the seller with a Buyer's Retail Sales Tax Exemption Certificate and not pay the sales tax.

**How to request a refund**

Once you have paid at least \$25 in sales tax on purchases of bottled water, you may request a refund from the Department.

Go to our website at [dor.wa.gov/consumerinfo](http://dor.wa.gov/consumerinfo) and click on *Apply for a refund*. Download the *Application for Refund or Credit*. You can also receive a refund application by calling 1-800-647-7706. Submit the completed application and proof of the sales tax paid (copies of sales receipts) to:

Attn: Refunds  
Department of Revenue  
PO Box 47476  
Olympia, WA 98504-7476

**If you have questions**

Visit our website at [dor.wa.gov/consumerinfo](http://dor.wa.gov/consumerinfo) or call our Telephone Information Center at 1-800-647-7706.