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**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548**

*D. G. S. S.  
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**FILE: B-187337**

**DATE: March 29, 1977**

**MATTER OF: Earl H. Yale - Transfer - Real Estate  
Excise Sales Tax**

**DIGEST:** Employee was transferred from Yakima, Washington, to Fort Meade, Maryland. Excise tax on real estate authorized by the State of Washington and levied by a county is reimbursable since it is in fact a tax on the sale of real estate and is a transfer tax under Federal Travel Regulations (FPMR 101-7) para. 2-6.2d (May 1973).

Mr. W. Smallets, a special disbursing agent of the National Security Agency, asks whether reimbursement may be made to Mr. Earl H. Yale as a real estate expense incurred in the sale of his residence, incident to his transfer during 1976 of official duty station, the excise tax on real estate sales authorized by the State of Washington and levied by the county in which the property is located.

The agency has reimbursed Mr. Yale for other items claimed arising from his transfer from Yakima, Washington, to Fort Meade, Maryland, but suspended \$466 identified as an excise tax for determination by our Office as to whether it is a transfer tax which is for reimbursement under the applicable regulations, Federal Travel Regulations (FPMR 101-7) para. 2-6.2d (May 1973).

The subject tax is authorized by chapter 28A.45, Revised Code of Washington. Paragraph 28A.45.040 provides that each county of the state has the duty to make prescribed payments to each school district; provided, however, that "in the event a county levies a tax of not less than one percent on the sales of real estate in the county as permitted \* \* \* and assigns the entire proceeds of one percent \* \* \* to the county school fund \* \* \* there shall be no further liability upon the county for this purpose." Paragraph 28A.45.080 makes the tax as levied the obligation of the seller.

Paragraph 2-6.2d of the FTR (May 1973) provides for reimbursement of mortgage and transfer taxes arising from the sale of a residence at the old official duty station if customarily paid by the seller. In 54 Comp. Gen. 93 (1974) at 95, we discussed

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the various facts involved in the determination of whether a particular tax is a "transfer tax." We stated that the essential nature of the tax can be examined to see what it is in fact. Here, although the tax is labeled excise, its nature is, as shown by paragraph 28A.45.040 cited above, a sales tax on the sale of real estate and as such comes within the meaning of FTR para. 2-6.2d (May 1973). See also B-185487, August 3, 1976, and cases cited therein.

Accordingly, Mr. Yale may be reimbursed for the subject tax.

*R. H. K. 11/11/76*  
Deputy Comptroller General  
of the United States