



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JULY 25, 2011

## King County Food & Beverage Tax Expires

### Background

The King County Food & Beverage (KCF&B) Tax is authorized by RCW 82.14.360. All funds collected through this tax are dedicated to paying off bonds related to financing the construction of Safeco Field. Before October 1, 2011, the bonds will be paid off.

### Expiration date and tax reporting

Effective October 1, 2011, King County restaurants, bars and taverns will no longer be required to collect the additional .5% tax on food and beverage sales.

For monthly filers, the September 2011 tax return will be the final return to feature a separate line for the KCF&B tax. For Quarterly filers, the Q3-2011 return will be the final return to feature a separate line for the KCF&B tax.

### Other stadium taxes

RCW 82.14.360 also authorized an additional tax (of up to 2 percent) on car rentals. This tax will likewise expire on October 1, 2011. Please see our Special Notice titled "King County Rental Car Tax to be Reduced by 2 Percent" for more details.

### For more information

Visit our website at [dor.wa.gov](http://dor.wa.gov), send an email to [dorcommunications@dor.wa.gov](mailto:dorcommunications@dor.wa.gov), or call the Department's Telephone Information Center at 360-705-6705.

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