

# Special Notice

*Intended audience: tour operators/travel agents*

**June 19, 2019**

## **Business and occupation (B&O) tax rate increase for certain travel agents and tour operators**

Effective July 1, 2019 the B&O tax rate for travel agents and tour operators whose annual taxable amount is more than \$250,000 in the prior calendar year will be 0.9%.

### **How do I report my income starting July 1, 2019?**

#### **Annual taxable amount of \$250,000 or less**

If your annual taxable amount from providing travel agent and/or tour operator services is \$250,000 or less in the prior calendar year, report your gross income under the Travel Agent/Tour Operator (\$250,000 or less) classification at a rate of 0.275%.

#### **Annual taxable amount more than \$250,000**

If your annual taxable amount from providing travel agent and/or tour operator services is more than \$250,000 in the prior calendar year, report your gross income under the Travel Agent/Tour Operator (over \$250,000) classification at a rate of 0.9%.

### **More information**

[ESSB 6004](#) Section 1(5) 2019