WASHINGTON STATE DEPARTMENT OF REVENUE

SPECIAL NOTICE

June 8, 2005

For further information contact: Telephone Information Center 360-705-6705

Alternate Formats (360) 705-6705 Teletype 711

Self-service Laundry Facilities

Engrossed Substitute House Bill (ESHB) 2314, (Chapter 514, Laws of 2005) unifies the tax application for self-service laundry facilities.

New Tax Application

Beginning July 1, 2005, income from all self-service laundries will be subject to the business and occupation (B&O) tax under the service and other activities classification. Retail sales tax will not apply.

Sales of Laundry Products at Self-service Facilities

Sales of soaps, detergents, fabric softeners, and other laundry items will remain subject to the retail sales tax. For vending machine sales, the vending machine owner can deduct the sales tax from the total amount received to arrive at the amount subject to retail sales tax and retailing B&O tax.

For More Information

If you have questions, contact the Telephone Information Center at 360-705-6705.

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