

New sales tax rules now in effect



As of October 1, 2025, some additional services are now subject to retail sales tax, as required by state law (ESSB 5814). If you sell these services, you are now required to collect and submit sales tax.

Services that are now taxable include:

- Advertising and marketing services.
- Live presentations — including in-person or online classes, workshops, or seminars delivered in real time.
- Website and software development.
- IT support and training.
- Temporary staffing.
- Security and investigation services.
- Sales of custom software and customization of prewritten software.

What to do now

Step 1: Watch an introductory video on sales tax: dor.wa.gov/SalesTaxIntro

Step 2: Visit our sales tax tools page: dor.wa.gov/SalesTaxRates

Step 3: Start adding sales tax to your invoices as applicable.

Step 4: Let your customers know that sales tax is now required on certain services. You can share this page to help explain the change: dor.wa.gov/TaxedServices

Need help understanding the new requirements?

If your business is affected by this change, the Department of Revenue offers resources to help you understand and meet the new requirements.

Visit dor.wa.gov/5814 to find:

- Live and recorded webinars.
- Guidance organized by service category.
- Tools for collecting and reporting sales tax.



dor.wa.gov/5814



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