

Domain name registration services

Domain name registration services are generally subject to retail sales tax or use tax because they are sales of digital automated services.

The Domain Name System helps users find their way around the Internet by assigning a domain name for them to type in, instead of using the IP (Internet Protocol) address.

Domain name registrars sell domain names and assign the unique name to a specific IP address. The initial sale of a domain name to a consumer is a retail sale subject to retailing business and occupation (B&O) tax and retail sales tax. If sales tax is not collected by the registrar, then use tax is due.

Any subsequent sales of the registered domain name are subject to service and other activities B&O tax.

Definitions

“Digital automated services” means any service transferred electronically, such as over the internet, using one or more software applications.



References

WAC 458-20-15503 – Digital Products

RCW 82.04.050 – “Sale at retail,” “retail sale”

RCW 82.04.192 – Digital products definitions



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