

# Marketplace Fairness - leveling the playing field

---

Out-of-state businesses without a physical presence in Washington, but who make sales to Washington consumers, must follow tax collection laws and may be required to register their business in Washington. They may also be required to collect and submit Washington sales tax if they meet the registration requirements.

## Business types

Depending on its activities, one business can be a marketplace facilitator, a marketplace seller, a remote seller, or any combination of the three. There are different tax responsibilities depending on which definition a business fits.

## Policy response to Wayfair Supreme Court decision

Notification regarding Wayfair's impact on the Marketplace Fairness Act and the requirement to make a retail sales tax choice.

## Rulemaking

The Department of Revenue is currently developing a rule for Marketplace Fairness. For the latest developments, including any public rule hearings, check the rulemaking agenda for **marketplace fairness collecting and reporting**.

## More information

- Marketplace facilitator
- Marketplace seller
- Remote seller
- Consumer

Out of state businesses hiring employees

Bill implementation timeline: Substitute Senate Bill (SSB) 5581

Washington businesses selling to customers in other states

List of other state thresholds [↗](#)

Mitigation for local governments

Sales and use tax tools

Penalties



[Español](#) | [Русский](#) | [한글](#) | [Tiếng Việt](#) | [More languages](#)

[✉ Subscribe to receive notifications](#) [↗](#) | [Taxpayer Rights and Responsibilities](#)

[Your Privacy](#) | [Accessibility](#) | [DOR Staff only](#) | © 2022 Washington State Department of Revenue and its licensors. All rights reserved.