

## Gross Receipts:

### Washington DOR Posts Summary of 2025 B&O Tax, Sales and Use Tax, and Capital Gains Tax Law Changes

*Summary of 2025 Legislation*, Wash. Dept. of Rev. (6/25). Recently posted Washington Department of Revenue (Department) guidance, specifically from its Legislation & Policy and Research & Fiscal Analysis Divisions, provides summaries of tax legislation enacted in 2025, including new law that:

**URL:** [https://dor.wa.gov/sites/default/files/2025-06/2025\\_Summary\\_of\\_Legislation.pdf](https://dor.wa.gov/sites/default/files/2025-06/2025_Summary_of_Legislation.pdf)

- Increases some Washington business and occupation (B&O) tax and surcharge rates, as well as creates a temporary B&O tax surcharge on certain large companies, and revises the B&O tax investment income deduction [see H.B. 2081, signed by gov. 5/20/25, and *State Tax Matters*, Issue 2025-20, for more details on these law changes];  
**URL:** <https://app.leg.wa.gov/BillSummary/?BillNumber=2081&Year=2025&Initiative=false>  
**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250523\\_11.html](https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250523_11.html)
- Distinguishes payment card processors from other Washington B&O taxpayers and provides that certain payment card processors may deduct interchange fees, network fees, and other such fees from their gross receipts tax base, as well as increases their applicable B&O tax rate [see H.B. 2020, signed by gov. 5/20/25, and *State Tax Matters*, Issue 2025-20, for more details on these law changes];  
**URL:** <https://app.leg.wa.gov/BillSummary/?BillNumber=2020&Year=2025&Initiative=false>  
**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250523\\_12.html](https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250523_12.html)
- Expands Washington's sales and use tax base by taxing additional services such as advertising services, as well as information technology training services, technical support, and other services including but not limited to network operations and support assistance, help desk services, in-person software and hardware training, and custom website development services [see S.B. 5814, signed by gov. 5/20/25, and previously issued Multistate Tax Alert for more details on this new law]; and  
**URL:** <https://app.leg.wa.gov/BillSummary/?BillNumber=5814&Year=2025&Initiative=false>  
**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-washington-expands-sales-and-use-tax-to-select-services.pdf>
- Revises various provisions under Washington's tax on long-term capital gains earned by some individuals from the sale or exchange of certain capital assets – including adding a top tier rate of 9.9% for Washington capital gains greater than \$1 million beginning with tax year 2025 [see S.B. 5314, signed by gov. 5/20/25; S.B. 5813, signed by gov. 5/20/25; and *State Tax Matters*, Issue 2025-20, for more details on these law changes].  
**URL:** <https://app.leg.wa.gov/billsummary/?BillNumber=5314&Chamber=Senate&Year=2025>  
**URL:** <https://app.leg.wa.gov/billsummary/?BillNumber=5813&Chamber=Senate&Year=2025>  
**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250523\\_10.html](https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250523_10.html)

Please contact us with any questions.

— Robert Wood (Seattle)  
Principal  
Deloitte Tax LLP  
[robwood@deloitte.com](mailto:robwood@deloitte.com)

Angela Deamico (Seattle)  
Senior Manager  
Deloitte Tax LLP  
[adeamico@deloitte.com](mailto:adeamico@deloitte.com)

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