

Recreational services at a glance

The following information is effective January 1, 2016, except where noted.

HB 1550, Chapter 169, Laws of 2015, simplifies the taxation of “amusement and recreation activities.” Some recreational business activities were moved out of the definition of retail sale and into the service and other activities B&O tax classification. Some recreational business activities remained taxable under the same tax classification.

If you do not see your activity listed, or it is listed but you are still unsure, email us at Rulings@dor.wa.gov with a detailed explanation of the activities your business provides. We will respond to you with a written ruling explaining how your activities are taxable.

This listing provides guidance on activities that are recreational activities subject to the retail sales tax and retailing B&O tax, or associated activities that are subject to the service and other activities B&O tax. Please note that your business may provide some activities that are considered retail sales, and some activities subject to the service and other B&O tax.

Air sports

Amusement park, theme park, and water park facility

Batting cages

Bowling

Bungee jumping, zip lining, and riding inside a ball, inflatable or otherwise

Climbing on artificial climbing structures (both indoor and outdoor)

Day trips for sightseeing purposes

Fishing

Go-karting, bumper cars, and other motorized activities

Golf

Horseback riding

Hunting

Paintball and airsoft activities

Personal training

Playground activities, indoor and outdoor

Shooting sports and shooting activities

Skating

Snow sports and activities (with or without snow)

Swimming - recreational and fitness swimming that is open to the public

Table games

Water sports and activities

Other recreational activities

This listing provides guidance on activities that are recreational activities subject to the service and other activities B&O tax, or associated activities that are subject to the retail sales tax and retailing B&O tax. Please note that your business may provide some activities that are considered retail sales, and some activities subject to the service and other B&O tax.

Dancing

Day camps

Gymnastics

Running, triathlon, and bicycling events

Sports leagues

Sports venues - not including an athletic or fitness facility

Video game/arcade game trucks

Yoga, tai chi, chi gong, martial arts



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