

# Fire districts - Reimbursements for fire services performed for other fire districts

Fire districts, or fire protection districts, are subject to business and occupation (B&O) tax on certain income. However, they are not subject to the B&O tax on amounts earned from activities that are exclusively governmental.

Fire districts are created to provide fire protection for citizens and property within their geographic district. Fire districts are required to have a plan in place to deal with disasters beyond the resources of a single fire district.

Fire districts are allowed to use their equipment and personnel beyond the boundaries of their district and doing so is an exclusively governmental function of the district. Income received for such services is not subject to B&O tax.

## References

RCW 52.12.111

RCW 82.04.419

WAC 458-20-189

ETA 3211.2019



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