

# Swimming pools

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This content clarifies when stand-alone swimming facilities are required to collect sales tax.

**Note:** We do not consider stand-alone swimming facilities to be athletic or fitness facilities. The content we describe here only applies to stand-alone swimming facilities (city pools, private pool facilities, etc.); this content does not apply to swimming pools at athletic or fitness facilities (AFF).

## What activity charges are subject to sales tax?

Under a 2016 law, stand-alone swimming facilities must collect sales tax on charges for the following activities:

- Recreational or fitness swimming that is open to the public such as open swim and lap swimming.
- Special events during open swim time such as 'kid's night out' and pool parties.
- Pool parties for private events such as birthdays, family gatherings, and employee outings.
- Pool rental (i.e. lane rentals) while the pool is open to the public.

Retailing business and occupation (B&O) tax also applies to these charges.

## What activity charges are not subject to sales tax?

The following activity charges conducted at a stand-alone swimming facility are not subject to sales tax:

- Swimming lessons.
- Joining a swim team or swim club.
- Participating in swim meets or competitions.
- Renting the pool/lanes (i.e. to a swim team or the organizer of a swim competition) when the pool is not open to the general public.

Generally, income that you receive from these activities is subject to B&O tax under the Service and Other Activities classification. However, municipalities (e.g. cities, towns, counties, etc.) that operate swimming pools should refer to WAC 458-20-189 to determine if their activity qualifies as an enterprise activity.

For more information, call us at 360-705-6705.



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