

# Live presentations now subject to retail sales tax

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## Issue Date

July 29, 2025

*Intended audience: Businesses, organizations, and individuals offering live presentations for a fee.*

Starting Oct. 1, 2025, live presentations are a retail sale subject to retailing business and occupation (B&O) tax and retail sales tax.

## What is a live presentation?

Live presentations include, but are not limited to, lectures, seminars, workshops, or courses where participants attend either in person or via the internet or telecommunications equipment that allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real-time.

## Are there any exceptions?

Yes, live presentations provided via the internet or telecommunications equipment are not considered a retail sale when sold between members of an affiliated group, as defined in RCW 82.04.299(1)(f).

## How do I report live presentations?

Gross income from live presentations must be reported on the excise tax return, under the Retailing B&O, retail sales, and local sales tax classifications.

Businesses that have not previously reported these tax classifications may follow the steps below to add them to their excise tax return:

1. Log in to My DOR.
2. On the My DOR Services page, click **Get Started**.
3. In the Excise Tax Return panel, click the **File Return** link.

4. Click the **Add/Delete Tax Classifications** button. Add the retailing, retail sales, and local sales tax classifications. Click **Next**.

The retail sales tax rate is based on the location where your customer receives the live presentation. The department offers various Sales and use tax tools to help businesses determine the correct tax rates and location codes to use.

## More Information

ESSB 5814 Chapter 422, Laws of 2025

Interim Statement regarding live presentations for schools and institutions of higher education


Our Services newly subject to sales tax webpage will be regularly updated with additional guidance and opportunities to engage with the department.

## Questions?

Please visit [dor.wa.gov](https://dor.wa.gov) or call 360-705-6705.



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