

Portable self storage

Your business overview

Customers use your business to store items inside portable storage containers. These containers can be left at the customer's location (on-site self storage) or be taken back to your warehouse for safekeeping.

Portable self-storage business uses storage containers, trucks and lifts to load and unload storage containers to and from the trucks.

For a fee, your business will move the storage containers from one place (house or office), to a different place. This is done under the customer's direction (curb-to-curb delivery service).

Your business may receive income from the following activities:

- Monthly container rental for on-site (customer's site) self storage.
- Transportation charges for on-site self storage.
- Transportation charges for curb-to-curb delivery service.
- Monthly charges for warehouse self storage.
- Transportation charges for warehouse self storage.

What kinds of taxes do you pay on income activities?

1. You must collect retail sales tax and pay Retailing B&O tax on the **monthly container rent charges for on-site self storage**. The sales tax rate on the first rental payment is based on where you deliver the container. The remaining rental payments are based on the container's main location during the rental period. (RCW 82.32.730).
2. You must collect retail sales tax and pay Retailing B&O tax on **transportation charges (delivery or pick-up) of the portable storage containers**. Basically, any delivery to or from the customer's site is part of rental charges. (WAC 458-20-211).
3. You owe public utility tax on **transportation charges for moving the portable storage containers from one customer site to another**. See

our Trucking Guide.

4. You owe Warehousing B&O tax because of **monthly charges for storing a customer's items (within the storage container) in your warehouse**. Retail sales tax does not apply because the customer doesn't have control over the storage container when it's stored at your warehouse.
5. You owe Warehousing B&O tax because of **transportation charges for warehouse self storage**.

What kind of taxes do you pay on equipment?

You must pay sales tax or use tax on the trucks. You must also pay sales tax or use tax on any other delivery equipment, such as a lifts or booms.

You must also pay sales tax on storage containers (and other related equipment) if the containers are used for storage at your warehouse. While the containers are at the warehouse, your business has control of the containers, not the customers. This means the containers can't be purchased with a reseller permit (WAC 458-20-211).

You do not have to pay sales tax or use tax on storage containers (and other related equipment) that is rented to customers at the customer's location.



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