

Meals provided to senior residents

The taxability of meals provided to residents at a senior living or care facility depends on whether the facility provides healthcare services.

This article discusses facilities that provide meals to residents and their visitors (not the general public).

No healthcare services provided

Meals provided by an independent senior living residence that is not a licensed boarding home and that does not provide healthcare services, are subject to retail sales tax.

The facility must collect sales tax and pay retailing B&O tax on the fair selling price of such meals, even if the facility does not itemize a separate charge for the meals. Unless records are kept showing the fair selling price, tax will be computed for double the cost of the meals served. The cost includes the price paid for food and drinks served, the cost of preparing and serving meals, and all other incidental costs, including overhead expenses.

Note: This tax treatment is valid through July 22, 2023. For proper treatment after this date please see our Special Notice on Senior living communities - tenant meals - sales and use tax exemption.

Where healthcare services are provided

Meals provided by licensed boarding homes, hospitals, nursing homes and assisted living facilities are not subject to sales tax. Generally, the income of these facilities is subject to the B&O tax under the licensed boarding homes or the service and other activities classifications.

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