

# Real estate sign service

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Many real estate brokers hire sign post businesses to setup and take down the signs on properties offered for sale. The broker typically owns their “for sale” signs, while the sign post business owns the post on which the broker’s sign will hang. The sign post business will dig a hole in the ground, temporarily install a post, and hang the broker’s sign on the post. Once the property is sold or the listing contract expires, the sign post business will remove the post and sign, and backfill the hole.

## Is the charge for this service subject to retail sales tax?

No, the charge for this service is not subject to retail sales tax.

The temporary installation of the post does not permanently improve real property. In addition, this is not a rental, as the broker does not have dominion or control over the post. Therefore, this service does not qualify as a retail activity.

The income the sign post business receives from this service is subject to business and occupation (B&O) tax under the service and other activities classification.

## References

WAC 458-20-204 - Outdoor advertising and advertising display services.



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