

# Valet services

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Valet services **are not** subject to retail sales tax when both of the following conditions are met:

- The valet parking services are provided at a location where the valet is *not* also providing the parking lot or garage.
- There is no charge to the vehicle driver/owner for valet or parking services.

If both conditions are met, the income the valet service receives is subject to business and occupation (B&O) tax under the service and other activities classification.

If the valet service is providing the parking lot or garage *and* charging the customer for the valet service, then this is a charge for automobile parking. Automobile parking services are subject to retailing B&O tax and retail sales tax.

## References

RCW 82.04.050 – Sales at retail, retail sales

Automobile parking



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