

Job Corps operators and service providers

Job Corps operators and service providers are exempt from Washington state excise taxes on activities related to the operation of a Job Corps center and on services provided to a Job Corps center.

Job Corps operators and service providers **are** subject to business and occupation (B&O) tax, retail sales tax, and use tax on their business activities that **are not from the operation** of a Job Corps center, or services provided to a Job Corps center, unless another tax exemption applies.

What is a Job Corps operator or service provider?

A Job Corps operator or service provider is an entity (including businesses or nonprofit organizations) that has entered into an agreement with the U.S. Department of Labor to provide services to a Job Corps center or to operate a Job Corps center.

What exemptions are available?

Business and occupation (B&O) tax exemption: Job Corps operators and service providers are exempt from paying B&O tax on the gross income received from their operation or services by a Job Corps Center.

Retail sales tax and use tax exemptions: Job Corps operators and service providers do not pay retail sales tax or use tax on their purchases or use of goods and retail services for their operation or services by a Job Corps Center.

The exemptions are provided by federal law.

How to document tax exempt sales to Job Corps operators and service providers

To document the sales tax exemption, a Job Corps operator or service provider may provide a properly completed Streamlined Sales Tax (SST) Exemption Certificate. Under section 4, *Reason for exemption*, the operator or service provider should check box 4A, *Federal government*, and write "*Job Corps center through US Department of Labor*" in the blank.

References

RCW 82.04.4286 - Deductions—Nontaxable business

RCW 82.08.0254 - Exemptions—Nontaxable sales

RCW 82.12.0255 - Exemptions—Nontaxable tangible personal property, warranties, and digital products

Workforce Innovation and Opportunity Act (WIOA) ↗

29 U.S. Code Part C – Job Corp (3191 – 3212) ↗



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