

Homeowners associations

B&O tax deduction

Homeowner Associations (HOAs) can take a B&O tax deduction for amounts they received for their members *if* these amounts were used for at least one of the following:

- repairs
- maintenance
- replacement
- improvement of “commonly held property”

This includes areas required for common access such as:

- reception areas
- halls
- stairways
- parking
- recreation rooms
- swimming pools
- small parks or recreation areas (but does not include golf courses, swimming pools, campgrounds, hiking and riding areas, boating areas, etc.).

Consumable purchases

However, HOAs must pay sales tax on third-party charges for repairs, maintenance, replacement, or improvements.

Reference: RCW 82.04.4298.



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