

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

ETA 3036.2009 (First Revision)

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Extermination and Pest Control Services

RCW 82.04.050 includes within the definition of retail sale

" . . . the sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing, or moving of existing buildings or structures, . . . "

When pest control work is performed in connection with a building or structure the retail sales tax applies to the charge made for the services performed. The income from this source is taxable under the retailing classification of the business and occupation (B&O) Tax. Resale certificates (WAC 458-20-102A) for purchases made before January 1, 2010, or a reseller permit (WAC 458-20-102) for purchases made on or after January 1, 2010, may be given when purchasing supplies such as fumigants, baits, and poisons which are resold in performing pest control operations in buildings or other structures. "Buildings or other structures" is defined in WAC 458-20-170 to mean "everything artificially built up or composed of parts joined together in some definite manner and attached to real property."

Note: Even though resale certificates are no longer used after December 31, 2009, they must be kept on file by the seller for five years from the date of last use or December 31, 2014.

When the pest control services are not performed in connection with a building or other structure the income from the work is taxable under the service and other activities classification of the B&O Tax. The retail sales tax is not applicable to charges made to customers for performing the service. The retail sales or use tax does apply to purchases by the pest control operator of bait, poisons, fumigants and other such supplies used in performing pest control work not connected with a building or structure. In this case, the pest control operator is the consumer of equipment, advertising material, office supplies and similar commodities. Therefore, the retail sales tax applies to all purchases of such commodities by a pest control operator.

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