

Itemizing the business & occupation tax

In *Nelson v. Appleway Chevrolet*, the Washington State Supreme Court held that an auto dealer may not add a charge for business and occupation (B&O) tax after the dealer and the customer have reached a final purchase price.

However, the Supreme Court also held that an auto dealer may disclose the B&O tax charge while negotiating the final purchase price and may itemize the B&O tax charge as part of the final purchase price.

In *Peck v. AT&T Mobility*, the Supreme Court held that a seller cannot recoup its B&O tax liability as a separate surcharge in addition to its sales price, whether or not it discloses the added surcharge.

If you believe the seller's actions have violated your rights under the Consumer Protection Act, you may file a claim with the Attorney General Office's Consumer Protection Division. Information about filing a claim with the Attorney General is available at <http://www.atg.wa.gov/fileacomplaint.aspx>.

Nelson v. Appleway Chevrolet, Inc., 160 Wn.2d 173, 157 P.3d 847 (2007)

Peck v. AT&T Mobility, 174 Wash.2d 333, 275 P.3d 304 (April 26, 2012)

Consumer Protection Act (chapter 19.86 RCW)



[Español](#) | [Русский](#) | [한글](#) | [Tiéng Viét](#) | [More languages](#)

[Subscribe to receive notifications](#) | [Taxpayer Rights and Responsibilities](#)

[Your Privacy](#) | [Accessibility](#) | [DOR Staff only](#) | © 2022 Washington State Department of Revenue and its licensors. All rights reserved.