

# Homeowners associations

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## 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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