

Vending machines for car washes, vacuums, air and water

Businesses that make sales through vending machines for car washes, the operation of vacuum equipment, or to dispense air or water are making retail sales.

Sales made through vending machines are not required to separately state the retail sales tax from the selling price or collect it separately from the buyer.

Reporting vending machine sales

- The total amount received in the vending machines must be reported under the retailing business and occupation (B&O) tax and retail sales tax classifications.
- The seller may claim a Tax in Gross deduction for the sales tax included in the total amount received in the machines.
- The Vending Machine Worksheet can be used to calculate the amount of tax due.

References

WAC 458-20-187



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