



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

**ETA 3111 – B&O Tax Exemption for Property Managers (RCW 82.04.394)—  
On-Site Personnel Working at Multiple Properties**

RCW 82.04.394 provides a B&O tax exemption for amounts received by a property management company from the owner of a property for gross wages and benefits paid to on-site personnel. ETA 3111 explains how this B&O tax exemption provided to property management companies applies when on-site personnel work at multiple properties.

The Department has updated this ETA to recognize provisions of 2ESSB 6143 Part XII (Chapter 23, Laws of 2010 1<sup>st</sup> Special Session). This legislation amended RCW 82.04.394 to restrict the exemption to those amounts received by:

- A “non-profit property management company” from the owner of a property, or
- A property management company from a “housing authority.”

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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