

Special Notice

Intended audience: tour operators/travel agents

June 19, 2019

Business and occupation (B&O) tax rate increase for certain travel agents and tour operators

Effective July 1, 2019 the B&O tax rate for travel agents and tour operators whose annual taxable amount is more than \$250,000 in the prior calendar year will be 0.9%.

How do I report my income starting July 1, 2019?

Annual taxable amount of \$250,000 or less

If your annual taxable amount from providing travel agent and/or tour operator services is \$250,000 or less in the prior calendar year, report your gross income under the Travel Agent/Tour Operator (\$250,000 or less) classification at a rate of 0.275%.

Annual taxable amount more than \$250,000

If your annual taxable amount from providing travel agent and/or tour operator services is more than \$250,000 in the prior calendar year, report your gross income under the Travel Agent/Tour Operator (over \$250,000) classification at a rate of 0.9%.

More information

ESSB 6004 Section 1(5) 2019

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For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.