

## Sales/Use/Indirect:

### Washington: Administrative Guidance Addresses Taxability of Live Presentations for Schools and Higher Education Institutions

*Interim Statement regarding live presentations for schools and institutions of higher education*, Wash. Dept. of Rev. (6/9/25). Recently posted Washington Department of Revenue (Department) guidance responds to inquiries on how newly enacted legislation that makes certain live presentations a “retail sale” subject to Washington’s retailing business and occupation (B&O) tax and retail sales tax [see S.B. 5814, signed by gov. 5/20/25, and previously issued Multistate Tax Alert for more details on this new law] may impact schools and institutions of higher education. In it, the Department generally concludes that charges made by public and private elementary or secondary schools for lectures, seminars, workshops, courses, or other programs are *not* retail sales; however, public and private elementary and secondary schools may owe Washington sales tax on live presentations they purchase from third parties. The Department also explains that institutions of higher education generally are *not* considered to be engaged in providing live presentations for educational programs encompassed within the institution’s accreditation; as a result, charges made by these institutions for lectures, seminars, workshops, courses, or other programs generally are *not* taxable retail sales if encompassed within the institution’s accreditation. However, these institutions of higher education may owe Washington sales tax on live presentations they purchase from third parties. Please contact us with any questions.

**URL:** <https://dor.wa.gov/laws-rules/interim-statement-regarding-live-presentations-schools-and-institutions-higher-education>

**URL:** <https://app.leg.wa.gov/BillSummary/?BillNumber=5814&Year=2025&Initiative=false>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-washington-expands-sales-and-use-tax-to-select-services.pdf>

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