WASHINGTON STATE
CRIMINAL JUSTICE TRAINING COMMISSION
Monica A. Alexander, Executive Director

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ELECTRONICALLY DELIVERED

RE: Contract Instructor Tax Information

Dear Contract Instructors:

Starting October 1, 2025, live presentations are a retail sale subject to retailing business and occupation (B&O) tax and retail sales tax.

What is a live presentation?
Live presentations include, but are not limited to, lectures, seminars, workshops, or courses where participants attend either in person or via the internet or telecommunications equipment that allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real-time.

When should I charge the Washington State Criminal Justice Training Commission (WSCJTC) tax for services?
Contract instructors should charge WSCJTC sales tax for services when WSCJTC does not charge students to attend a course. The WSCJTC is the end user in this scenario and subject to paying sales tax on instructor services. A list of WSCJTC courses is available that notes if contractors should charge sales tax for instruction provided for courses.

When should I not charge the WSCJTC tax for services?
Contract instructors should not charge WSCJTC sales tax for instruction provided for classes WSCJTC charges students to attend. The WSCJTC will charge sales tax to students attending the course. A copy of WSCJTC's reseller permit will be provided or available to the contract instructor. A list of WSCJTC courses is available that notes if contractors should charge sales tax for instruction provided for courses.

Should contractors collect sales tax for contracts that were executed prior to October 1, 2025?
For contracts that were executed prior to the effective date of October 1, 2025, sellers may elect to begin collecting sales tax on April 1, 2026, as long as the contracts are not materially altered. Please see Department of Revenue interim guidance statement regarding contracts existing prior to October 1, 2025 to see if your contracts qualify.

Should contractors collect sales tax for contracts that were originally executed prior to October 1, 2025, but were amended after October 1, 2025.
Existing contracts that are altered after October 1, 2025, are subject to retail sales tax at the time the contract is altered. To "alter" means that the contract is materially or substantively changed or amended. Material or substantive changes may include, but are not limited to:

- The addition, removal, or exchange of the parties subject to the contract;
- Changes to the underlying contract activities,

- Updates to contractual terms that impact any of the parties' rights, responsibilities, or obligations under the contract,
- Updates or changes to the contractual term, contract amount, or period the contract is in effect

Additional information from the Department of Revenue (DOR):

How do I report these services?
Gross income from live presentations must be reported on the excise tax return, under the Retailing B&O, retail sales, and local sales tax classifications.

Businesses that have not previously reported these tax classifications may follow the steps below to add them to their excise tax return:

1. Log in to My DOR at dor.wa.gov/Login.
2. On the *My DOR Services* page, click **Get Started**.
3. In the *Excise Tax Return* panel, click the **File Return** link.
4. Click the **Add/Delete Tax Classifications** button. Add the retailing, retail sales, and local sales tax classifications. Click **Next**.

The retail sales tax rate is based on the location where your customer receives the live presentation. Use our tax rate look up tool at dor.wa.gov/TaxRateLookup to determine the correct rate.

Are you active non-reporting?
Businesses that are required to collect sales tax do not qualify for active non-reporting status. If you provide live presentations and do not currently file excise tax returns, please contact us at 360-705-6705 to change your filing frequency.

More Information
See ESSB 5814 Chapter 422, Laws of 2025.

Interim Statement regarding live presentations for schools and institutions of higher education

Our webpage, dor.wa.gov/NewRetailServices, will be kept updated with additional guidance and opportunities to engage with the department.

Questions?
For additional information regarding the Contract Instructor Tax Information, please visit dor.wa.gov or call DOR at (360) 705-6705. To obtain the Course List for Instructor Sales Tax, please contact WSCJTC's Fiscal Unit via email at cjtcfiscal@cjtc.wa.gov.

Sincerely,

Monica Alexander
Executive Director