



# Washington sales tax guide

## Standard rate

The standard sales tax rate in Washington for 2024 is 6.5%.

## Reduced rate

There are currently no specific items or services listed as eligible for a reduced sales tax rate in Washington.

## Sales of tax-free products and services

There are currently no specific items or services listed as tax-free in Washington.

## Who must register sales tax in Washington

If you are selling in Washington or have an economic presence to establish nexus in Washington, you must register to collect and pay sales tax in Washington.

## Threshold

Starting January 1, 2020, remote sellers with economic presence to establish nexus in Washington must register to submit a tax return and collect sales tax. This

includes online retailers or remote sellers that meet the \$100,000 in annual Washington gross sales.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## Online Marketplaces

If the marketplace facilitator collects and submits retail sales tax for you, then you may not need to pay sales tax. You still need to file and pay taxes if you reach the registration threshold.

## Sales tax payment and filing date

Monthly returns are due on the 25th of every month. (for example, the June tax return is due July 25);

Quarterly returns are due at the end of the month following the tax quarter.

Quarterly reports must be submitted in April, July, October, and January;

Annual returns are due April 15.

If the due date falls on a day off the due date is extended to the next business day.

## Penalty and interest

**When do late payment penalty rates apply?**

**Penalty**

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One day after the due date, to the last day of the next month.	9% (previously 5%)
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The first day of the second month following the due date, to the last day of that month	19% (previously 15%)
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The first day of the third month and thereafter.	29% (previously 25%)
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Washington requires that any seller with a sales tax permit file a sales tax return on your due date even if you don't have any sales tax to report or pay.

## Exemption

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