



Sales Tax and Compensating Use Tax Guide

Product/Item	Taxable?	Product/Item	Taxable?
Advertising	No	Federal Vendors (i.e., Supt of Documents)	No
Airline Tickets	Yes	Field Trips	No*
Appraisers	No	Food Items	No
Architects	No	Freight	See below
Attorneys	No	From a freight company	No
Beverages (carbonated)	Yes	Vendor's shipping/handling charges	Yes
Beverages (non-carbonated)	No	Ice Cream	No
Boiler Inspection (no service performed)	No	Insurance Premiums	No
Books	Yes	License Agreements for Software	Yes
Catering	Yes	Lodging	Yes
Candy/Snacks	No	Magazines (subscriptions)	Yes
Classroom Teaching Aids	Yes	Magazines (fundraisers)	No
Cleaning Services (janitorial only)	Yes	Membership Fees (dues, etc)	No
Construction Services (examples below)	Yes	Musical Instruments (rental or purchase)	Yes
Cleaning		Newspaper	No
Improvements		Office Supplies	Yes
Installations		Photographers	Yes
Repairs		Public Accountants	No
Construction		Portable Toilets	No
Decorating		Portable Buildings	Yes
Fumigating		Physical Therapy	No
Moving Services		Registrations for Classes	No
Painting Services		Rental (film and other tangible property)	Yes
HVAC Service and Repair		Royalties	Yes
Septic System Service and Repair		Science Materials	Yes
Earthwork		Software (i.e., on the shelf vs. custom)	Yes
Rental/Lease		Software (i.e., custom involving training)	No
Landscape Maintenance		Soil Testers (not part of construction)	No
Cookie Sales	No	Student Store Merchandise	Yes**
Consultant Services	No	Surplus (purchased from state or federal)	Yes
Contractual Services (examples below)	No	Testing Services (i.e., achievement results)	No
Youth Eastside Services		Used Items from Individuals	Yes
Lakeside Milam Services			
School Dances (musicians)			
Challenges NW			
Seattle Children's Theatre			
Data Processing Services (i.e., ESD)	No		
Doctors	No		
Facility Use	No		
Entertainment/Coupon Books	No		

*An exception to field trips is when tax is listed on the order form, contract, confirmation or invoices

All student store merchandise taxable **except food, candy, ice cream and non-carbonated beverages.