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Personal home rentals

Property owners who rent out the following places on a short-term basis (less than 30 consecutive days) for overnight accommodations may need to register with the department ^[1]:

- homes
- rooms
- condominiums
- time shares
- cabins
- camping sites
- RV sites

Property owners must collect and pay retail sales tax and applicable lodging taxes on the rental charges. They also owe business and occupation (B&O) tax, but could qualify for the small business B&O tax credit.

Property owners may choose to use the services of a property manager or an online marketplace for booking and tax collection purposes.

The property owner may still be required to register with the department ^[1] to report their rental income on an excise tax return.

The department will assume a property owner is engaged in a taxable business activity when they do any of the following:

- Advertise the property availability for overnight accommodations through online marketplaces, newspapers, or other publications.
- Hire a property manager to handle the rental of the property.
- Engage in any short-term rental contracts (less than 30 days per consumer).

Source URL: <https://dor.wa.gov/doing-business/business-types/industry-guides/lodging-guide/personal-home-rentals>

Links

[1] <https://dor.wa.gov/doing-business/register-my-business>