

Olympia vs Other Cities Summary of B&O Exemptions

Item (as referenced in OMC)	OMC 5.04.110 Exemptions	WA B&O Model Code	Olympia	Lacey	Tumwater	Puyallup	Auburn	Seattle	Bellingham
A	Non-profits demonstrating 501(c)(3) status, except with respect to retail sales of such; Medical service providers and hospitals with annual gross income exceeding \$30 million are not exempt		x	x			x	x	
B	Income associated with premiums, fees, assessments , dues or other charges directly attributable to the insurance or death benefits provided by certain social beneficiary organizations defined in RCW Title 24, 48		x						
C	Corporations whose principal purposes are to furnish volunteer aid to members of armed forces and provide relief from sufferings		x				x	x	
D	Income received from DSHS for cost of care, maintenance, support of persons with developmental disabilities at non-profit training homes defined by RCW 71A.22, or to business activities of non-profit organizations operating sheltered workshops , as defined		x				x	x	
E	Gross income of credit unions		x				x	x	x
F	HMOs, health care service contracors or certified health plans taxable under RCW 48.14.0201 , except for services directly provided by the employees of an HMO under RCW 48.46		x				x	x	x
G	Business activities of public utilities which are taxed under OMC 5.84 (Utility Taxes)	x	x	x	x				x
H	Amounts derived from subsidiary organizations by a parent organization for investments and dividends , except for those engaging in banking, loan, security or other financial businesses	x	x	x	x		x	x	x
I	Gross receipts of an international banking facility , as defined in OMC		x				x	x	
J	Amounts received by an insurer or their appointed producer when the gross premium amounts are taxed under RCW 48.14.020 , except any bonding company with respect to their contracts	x	x	x	x		x	x	x
K	Amounts received by an agricultural farmer for selling agricultural products		x				x	x	x
L	Those obtaining a WA state license for conducting boxing or wrestling matches or exhibitions with respect to the matches or exhibitions		x				x	x	x
M	Those obtaining a WA state license for horse racing for the business of conducting the races		x				x	x	x
N	Any funds received in the course of commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010		x				x	x	x
O	Employees in respect to their employment, except not independent contractors (which includes booth renters)	x	x	x	x		x	x	x
P	Amounts derived from sale, lease or rental (for longer than 30 days) of real estate , except from amounts received as commissions, fees, handling charges, interest or other similar amounts relating to real estate transactions	x	x	x	x		x	x	x

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Q	Amounts received from trust accounts to mortgage brokers for the payment of third-party costs, as defined in RCW 19.146.050	x	x	x	x		x	x	x
R	Amounts derived from manufacturing, selling or distributing motor vehicle fuel , as defined in RCW 82.38.020 and exempt under RCW 82.38.280, except any amounts not subject to the state fuel excise tax	x (mandatory)	x	x	x		x	x	x
S	Amounts derived from selling or distributing liquor , as defined in RCW 65.04.010 and exempt under RCW 66.08.120	x (mandatory)	x	x	x		x	x	x
T	Gross proceeds derived from casual or isolated sales	x	x	x	x	x	x	x	x
U	Business conducted at community events licensed under OMC 5.17 and farmers markets licensed under OMC 5.18		x				x		x
V	Amounts derived from accommodation sales , as defined in the OMC	x	x	x	x		x	x	x
W	Amounts collected as trust funds from third parties to satisfy obligations to pay taxes	x	x	x	x		x	x	x
X	Gross income of the United States or any state or municipal subdivision thereof		x			x	x	x	
Other Cities' Exemptions Not in OMC									
	Any person considered a small business start-up , specifically with gross income less than or equal to \$500,000 and less than 3 years in business in the city			x					
	Adult family homes exempt from licensing under DSHS rules						x	x	x
	Non-profit childcare services						x	x	x
	Non-profit organizations that guarantee or issue debt for student loans						x	x	x
	Non-profit organizations that provide credit and debt services						x	x	x
	Fraternal benefit organizations , applying only to premiums, fees, assessments directly attributable to the insurance or death benefits						x	x	x
	Business in newly annexed area , until after 3 years						x		
	Bingo and non-profit raffles							x	