

## Sales Tax Policy – Washington State Regulations

Warriors Sports Academy operates in compliance with applicable tax laws in Washington State.

### Regulatory Basis

In 2024, the Washington State Legislature enacted ESSB 5814, which introduced updates to the taxation of certain services, including the classification of **“live presentations.”**

The provisions related to “live presentations” became effective **January 1, 2025.**

Under this law, retail sales tax may apply to activities that meet the definition of a “live presentation,” generally described as:

- Real-time instructional or educational activities (in-person or virtual)
- Structured programs such as classes, courses, workshops, or seminars
- Activities where participants may interact with instructors or presenters
- Programs involving more than one attendee and requiring payment

The determination is based on the **specific facts and structure of each activity.**

### Exclusions and Classification

The same legislation also clarifies that certain activities are **not classified as “live presentations”** and instead retain their existing tax treatment.

These include:

- Athletic and fitness activities
- Recreational programs
- Organized sports activities

Such activities continue to be taxed according to their established classification under Washington State tax law.

### Application and Compliance

Based on guidance from the Washington State Department of Revenue, taxability depends on how a program is classified under state law.

Warriors Sports Academy:

- Reviews program structure in accordance with current regulations
- Applies retail sales tax where required by law
- Itemizes applicable taxes separately on invoices

- Remits all collected taxes directly to the state

For more information, please refer to the official guidance issued by the Washington State Department of Revenue regarding ESSB 5814 and “live presentations.”

[https://dor.wa.gov/laws-rules/interim\\_guidance\\_statements/interim-guidance-statement-regarding-changes-made-essb-5814-live-presentations](https://dor.wa.gov/laws-rules/interim_guidance_statements/interim-guidance-statement-regarding-changes-made-essb-5814-live-presentations)