

[**NO TAX, contractor includes tax in unit bid price**]

STD Specification 1-07.2(1):

State Sales Tax: Work performed on City, County or Federally-Owned Land.

(This may also include Tribal or other properties where WSDOT has a Long-Term or permanent Easement)

For Work on land owned by:

1. A municipal corporation,
2. A political subdivision of the State, or
3. The United States of America.

The Work performed on such land, the Contractor shall include Washington State retail sales taxes in the various unit Bid prices or other Contract amounts. These retail sales taxes shall include those the Contractor pays on purchases of materials, equipment, and supplies used or consumed in doing the Work.

State Department Revenue **Rule 171.**

[Verify your Tax Rate with the Department of Revenue tax Lookup Tool](#)

[**TAX, contractor will collect sales tax from WSDOT. Tax will NOT be incl. in the unit bid**]

STD Specification 1-07.2(2):

State Sales Tax: Work performed on State owned property, Private property.

For Work performed on State-owned or private land, the Contractor shall collect from the Contracting Agency, retail sales tax on the full Contract price. The Contracting Agency will automatically add this sales tax to each payment to the Contractor.

For this reason, the Contractor shall not include the retail sales tax in the unit Bid prices or in any other Contract amount.

However, the Contracting Agency will not add in sales tax the Contractor pays on the purchase or rental of tools, machinery, equipment, or consumable supplies not integrated into the project. Such sales taxes shall be included in the unit Bid prices or in any other Contract amount whether the State owns the construction site or not.

State Department Revenue **Rule 170.**

