

## City of Blaine Business and Occupation Tax Deductions and Credits

### Gross Receipts Definition

The value accruing from transactions of the business without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest discount, delivery costs, taxes, or any other expense paid or accrued and without any deduction on account of losses.

The gross receipts tax imposed by Chapter 3.81 BMC does not apply where gross receipts are equal to or less than \$250,000 in any calendar year. BMC 3.81.050.B

TAX DEDUCTIONS							
BUSINESS CLASSIFICATION	MULTIPLE TAXATION OF MANUFACTURING ACTIVITIES	TANGIBLE PERSONAL PROPERTY DELIVERED OUTSIDE WASHINGTON	BAD DEBTS	CASH DISCOUNTS TAKEN BY PURCHASER	SALE OF TANGIBLE PERSONAL PROPERTY DELIVERED OUTSIDE THE CITY BUT WITHIN WASHINGTON	PROFESSIONAL EMPLOYER SERVICES	INTEREST ON INVESTMENTS OR LOANS SECURED BY MORTGAGES OR DEEDS OF TRUST
MANUFACTURING	YES BMC 3.81.075.B		YES BMC 3.81.100.C	YES BMC 3.81.100.B*			
WHOLESALE		YES BMC 3.81.100.A	YES BMC 3.81.100.C	YES BMC 3.81.100.B	YES BMC 3.81.077.B		
SERVICE & OTHER ACTIVITIES			YES BMC 3.81.100.C	YES BMC 3.81.100.B	YES BMC 3.81.077.B	YES- PROFESSIONAL EMPLOYER ORGANIZATIONS BMC 3.81.100.F	YES-BANKING, LOAN, SECURITIES, OR OTHER FINANCIAL BUSINESSES BMC 3.81.100.G

\* The deduction for Cash Discounts Taken by Purchaser is not allowed for the reported value of manufacturing of articles that have been already computed according to the value of the product provision in BMC 3.81.075.

TAX CREDITS	
Multiple Activities Tax Credit (Activities listed below.) BMC 3.81.070	New Business Start-Up with 25 or More Full-time Employees BMC 3.81.060
Manufacturing activities on products extracted in Blaine.  Selling products extracted or manufactured in Blaine.  Selling products that are printed or published and printed in Blaine.	Please contact the City of Blaine Finance Department for more information.