

Leave behind when you meet with a legislator –

## MEMO

**TO:** Legislators  
**FROM:** Student Orchestras of Greater Olympia (SOGO)  
**RE:** Negative impacts of ESSB 5814 on students, parents and our organization  
**DATE:** November, 2025

The Department of Revenue has determined that ESSB 5814's tax on "live presentations" applies to the tuition area students pay to participate in a local youth orchestra, Student Orchestras of Greater Olympia (SOGO). The stated purpose of ESSB 5814 is to support education. We believe the Legislature did not intend to tax tuition paid to participate in extra curricular youth artistic activities, and therefore ask that SOGO and similar youth arts and education activities be exempted from this new tax.

In 2025, the Legislature passed ESSB 5814, to expand the list of services and items subject to the sales tax. This bill imposed a tax on "live presentations". The Department of Revenue (DOR) has determined that public concerts are not "live presentations", so they are not subject to the sales tax. However, DOR says that rehearsals for those concerts are "live presentations", so tuition students pay to participate is subject to sales tax.

**ESSB 5814 will increase the cost of tuition for Student Orchestras of Greater Olympia (SOGO) by nearly 10%.** This new tax on SOGO student musicians will cost our parents as much as \$18,000 -- a large amount of money for our small student music organization. It reduces accessibility for families with limited resources. In addition, the time and effort to manage this tax is a burden for our small administrative staff.

## DETAIL

**Student Orchestras of Greater Olympia (SOGO)** is a 501c3 organization that provides a challenging music experience for young musicians, including orchestra and ensemble performances and music education.

As of September, 2025, SOGO has 178 young musicians ranging in age from 9 to 18, and drawing from 41 schools in four counties: Thurston, Pierce, Lewis, and Grays Harbor. We rehearse weekly in Olympia in four orchestras, a brass ensemble, and ten small chamber groups.

We also fund SOGO to Schools, sending our artistic staff into public schools at no cost to strengthen their programs, having an outsized impact on hundreds of student musicians in their communities. Since 2021, this program has provided over 1,000 private lessons, and 700 sectional rehearsals in over 30 low income and rural schools.

Sharing music with the whole community is a key SOGO value. Our orchestras and brass choir perform three times annually at Olympia's Washington Center. We also perform two holiday events including the free-to-the-public Messiah Sing-Along and hold Instrument Petting Zoos at the annual

Olympia Spring Arts Walk, Hands on Children's Museum, and other venues. We also collaborate with other arts organizations such as Ballet Northwest, the Olympia Symphony Orchestra and Olympia Youth Chorus.

**Tuition.** SOGO students pay tuition ranging from \$750 to \$875 a year, depending on their orchestra. Students with financial need receive scholarships to cover half or more of tuition cost. In 2025, SOGO is providing \$21,000 in scholarships. Tuition covers 38% of our budget.

**Budget.** SOGO's 2025 budget is \$477,000. SOGO's artistic staff includes directors of the four orchestras and 15 teaching artists who coach the student musicians. These 19 artistic staff total two FTEs and are paid \$163,000. Our four-person administrative staff totals two FTEs and are paid \$159,000. Additional major expenses include employment taxes and venue rental. Besides tuition, other revenue sources include donations, grants, advertising and ticket sales.

### **Impacts of ESSB 5814 on SOGO and our families**

1. Sales tax on tuition. Parents will have to pay almost 10% on top of tuition to cover this sales tax. The impact on the State of this additional revenue is negligible, but for many of our families it will be huge.
2. Additional staff burden. This tax has created a new burden for our administrative staff. We have multiple tuition levels and additional charges for other programs. Many of our students are on tuition payment plans, making payments throughout the season.
3. Additional costs to the organization. SOGO will have to pay more for advertising and “live presentations” attended by board and staff for professional development and other services that are now subject to the sales tax, another burden on our small organization.

**SOGO Website:** <https://studentorchestras.org/>

### **Dept. of Revenue references for ESSB 5814 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)

<https://www.arts.wa.gov/wp-content/uploads/2025/10/2025-DOR-SB-5814-FAQ.pdf>