Square Footage B&O Tax - Definitions

- Square footage tax applies to every person who leases, owns, occupies, or otherwise maintains an office, warehouse, or other place of business within the City for purposes of engaging in business activities in the City.
- When a person rents space to another person, the person occupying the rental space is responsible for the square footage tax if the renter has exclusive right of possession in the space as against the landlord.
- "**Business warehouse**" means a building or structure, or any part thereof, in which goods, wares, merchandise, or commodities are received or stored, whether or not for compensation, in furtherance of engaging in business.
- "**Other business floor space**" means the floor space of an office or place of business, other than a business warehouse.
- Square footage is computed by measuring to the inside finish of permanent outer building walls. It does not include stairs, elevator shafts, pipe shafts, vertical ducts, heating or ventilation shafts, janitor closets, and electrical/utility closets.