

Local Sales & Use Tax Rates and Changes

Effective April 1 - June 30, 2017

Local sales/use tax changes

(Effective April 1, 2017)

Cowlitz County

Sales and use tax within Cowlitz County will increase one-tenth of one percent (.001). The tax will be used for emergency communication.

City of Kalama

Sales and use tax within the City of Kalama will increase one-tenth of one percent (.001). The tax will be used for criminal justice and public safety services.

Kitsap County

Sales and use tax within Kitsap County will increase three-tenths of one percent (.003). The tax will be used for passenger-only ferry services.

Lincoln County

Sales and use tax within Lincoln County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety services.

City of Lynnwood

Sales and use tax within the City of Lynnwood will increase one-tenth of one percent (.001). The tax will be used for transportation services.

City of Mount Vernon

Sales and use tax within the City of Mount Vernon will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Spokane County

Sales and use tax within Spokane County will increase one-tenth of one percent (.001). The tax will be used for transportation purposes.

Changes to the Regional Transit Authority (RTA) Tax

The Regional Transit Authority Tax will increase five-tenths of one percent (.005). The tax increase will be used to expand and improve transit facilities in King, Pierce, and Snohomish Counties.

Surcharges (including "Living Wage" additions)

Some businesses add surcharges to their bills to cover expenses such as higher minimum wages, fuel costs or credit card fees.

If your business is considering adding an additional charge to your invoices to help cover added expenses, you'll need to know the taxability of such surcharges. Generally, the surcharge is taxable in the same manner as the main billing.

For example:

- If a surcharge (including a "Living Wage" surcharge to offset the cost of having to pay their workers a higher minimum wage) is placed on a restaurant bill, it is subject to retail sales tax and retailing B&O tax.
- If a surcharge is added to a bill for attorney fees, the surcharge would be subject to the B&O tax under service and other activities classification.
- If a surcharge is added to a bill from a moving company for hauling property from one point to another point in this state, the surcharge would be taxable under the appropriate classification of the public utility tax.

Suggestions for retailers regarding collected sales tax

It is recommended that retailers:

- Set up a separate bank account and deposit the collected sales tax into this account so that you have the funds available at the time your tax return becomes due.
- If opening a separate bank account is not an option, we suggest you make it a practice to physically separate retail sales tax from other business revenues.
- If you are assigned an annual or quarterly reporting frequency and are concerned about holding retail sales tax (held in trust) for an extended period of time, contact the Department and request to have your filing frequency changed to monthly or quarterly. This will lessen the burden of managing retail sales tax (held in trust), by increasing the frequency of remittance to the Department.

Do I owe use tax?

If you buy taxable items to use in Washington and you don't pay sales tax, then you owe use tax. This is true whether you are shopping online, from a catalog, or in a no/low tax state. The amount of use tax you owe is the same as the amount of sales tax that should have been paid. Visit dor.wa.gov and type "use tax" in the search box for more information.

The benefits of E-file

- ✓ Available anytime, anywhere you have internet access.
- ✓ Fill in the numbers and let E-file do the math.
- ✓ More accurate than paper, with current rates and error checking.
- ✓ Fast, secure, and customizable—show only the lines you need to report.
- ✓ File your return early and schedule your payment for the due date.



Annexations - Boundary Changes

(Effective April 1, 2017)

The following locations have annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at dor.wa.gov for details.

Benton County

Richland

Chelan County

Chelan

Wenatchee

Franklin County

Kahlotus

Grant County

Quincy

Grays Harbor County

McCleary

Kittitas County

Cle Elum

Pierce County

Gig Harbor

San Juan County

Friday Harbor

Whitman County

Pullman

Yakima County

Union Gap

WASHINGTON STATE DEPARTMENT OF REVENUE
Local Sales and Use Tax Rates

Effective April 1 - June 30, 2017

(Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 4.

Location		Sales/Use Tax			Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
ADAMS					FRANKLIN				
Unincorp. Areas.....	0100	.012	.065	.077	Unincorp. Areas.....	1100	.015	.065	.080
Hatton	0101	.012	.065	.077	Unincorp. P.T.B.A.*	1111	.021	.065	.086
Lind.....	0102	.012	.065	.077	Connell.....	1101	.015	.065	.080
Othello T.B.D.**	0103	.014	.065	.079	Kahlotus.....	1102	.015	.065	.080
Ritzville	0104	.012	.065	.077	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.012	.065	.077	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.010	.065	.075
Asotin (City).....	0201	.012	.065	.077	Pomeroy	1201	.010	.065	.075
Clarkston T.B.D.**	0202	.014	.065	.079	GRANT				
BENTON					Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.014	.065	.079
Unincorp. P.T.B.A.*	0333	.021	.065	.086	Electric City.....	1302	.014	.065	.079
Benton City.....	0301	.021	.065	.086	Ephrata.....	1303	.015	.065	.080
Kennewick.....	0302	.021	.065	.086	George.....	1304	.014	.065	.079
Prosser.....	0303	.021	.065	.086	Grand Coulee.....	1305	.014	.065	.079
Richland	0304	.021	.065	.086	Hartline	1306	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Krupp.....	1307	.014	.065	.079
CHELAN					Mattawa T.B.D.**	1308	.016	.065	.081
Unincorp. Areas.....	0400	.017	.065	.082	Moses Lake	1309	.014	.065	.079
Cashmere	0401	.017	.065	.082	Quincy.....	1310	.014	.065	.079
Chelan (City).....	0402	.017	.065	.082	Royal City.....	1311	.014	.065	.079
Entiat.....	0403	.017	.065	.082	Soap Lake.....	1312	.014	.065	.079
Leavenworth T.B.D.**	0404	.019	.065	.084	Warden.....	1313	.014	.065	.079
Wenatchee.....	0405	.019	.065	.084	Wilson Creek	1315	.014	.065	.079
CLALLAM					GRAYS HARBOR				
Unincorp. Areas.....	0500	.019	.065	.084	Unincorp. Areas.....	1400	.023	.065	.088
Forks.....	0501	.019	.065	.084	Aberdeen T.B.D.**	1401	.0243	.065	.0893
Port Angeles.....	0502	.019	.065	.084	Cosmopolis.....	1402	.023	.065	.088
Sequim T.B.D.**	0503	.022	.065	.087	Elma.....	1403	.023	.065	.088
CLARK					Hoquiam.....	1404	.023	.065	.088
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.023	.065	.088
Unincorp. P.T.B.A.*	0666	.019	.065	.084	Montesano.....	1406	.023	.065	.088
Battle Ground	0601	.019	.065	.084	Oakville	1407	.023	.065	.088
Camas	0602	.019	.065	.084	Ocean Shores.....	1409	.023	.065	.088
La Center	0603	.019	.065	.084	Westport.....	1408	.023	.065	.088
Ridgefield.....	0604	.019	.065	.084	ISLAND				
Vancouver.....	0605	.019	.065	.084	Unincorp. Areas.....	1500	.022	.065	.087
Washougal.....	0606	.019	.065	.084	Coupeville.....	1501	.022	.065	.087
Yacolt	0607	.019	.065	.084	Langley.....	1502	.022	.065	.087
COLUMBIA					Oak Harbor	1503	.022	.065	.087
Unincorp. Areas.....	0700	.016	.065	.081	JEFFERSON				
Dayton T.B.D.**	0701	.018	.065	.083	Unincorp. Areas.....	1600	.025	.065	.090
Starbuck.....	0702	.016	.065	.081	Port Townsend.....	1601	.025	.065	.090
COWLITZ (Eff. 4/1/17)					KING (Eff. 4/1/17)				
Unincorp. Areas	0800	.013	.065	.078	Unincorp. Areas	1700	.035	.065	.100
Castle Rock T.B.D.**	0801	.015	.065	.080	Unincorp. Non-R.T.A.....	4000	.021	.065	.086
Kalama.....	0802	.014	.065	.079	Algona	1701	.035	.065	.100
Kelso	0803	.016	.065	.081	Auburn/King	1702	.035	.065	.100
Longview	0804	.016	.065	.081	Auburn/King Non-R.T.A.....	4002	.021	.065	.086
Woodland.....	0805	.014	.065	.079	Beaux Arts Village	1703	.035	.065	.100
DOUGLAS					Bellevue.....	1704	.035	.065	.100
Unincorp. Areas.....	0900	.013	.065	.078	Bellevue Non-R.T.A.....	4004	.021	.065	.086
Unincorp. P.T.B.A.*	0909	.017	.065	.082	Black Diamond	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King	1706	.035	.065	.100
East Wenatchee.....	0902	.017	.065	.082	Burien	1734	.035	.065	.100
Mansfield.....	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.017	.065	.082	Clyde Hill	1708	.035	.065	.100
Waterville	0905	.017	.065	.082	Covington	1712	.021	.065	.086
FERRY					Des Moines.....	1709	.035	.065	.100
Unincorp. Areas.....	1000	.012	.065	.077	Duvall.....	1710	.021	.065	.086
Republic.....	1001	.012	.065	.077	Enumclaw T.B.D.**	1711	.022	.065	.087
					Federal Way.....	1732	.035	.065	.100

Location	Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
KING (cont.)				
Hunts Point	1713	.035	.065	.100
Issaquah	1714	.035	.065	.100
Issaquah Non-R.T.A.	4014	.021	.065	.086
Kenmore	1738	.035	.065	.100
Kent	1715	.035	.065	.100
Kent Non-R.T.A.	4015	.021	.065	.086
Kirkland	1716	.035	.065	.100
Lake Forest Park	1717	.035	.065	.100
Maple Valley	1720	.021	.065	.086
Medina	1718	.035	.065	.100
Mercer Island	1719	.035	.065	.100
Milton/King	1731	.035	.065	.100
Newcastle	1736	.035	.065	.100
Newcastle Non-R.T.A.	4036	.021	.065	.086
Normandy Park	1721	.035	.065	.100
North Bend T.B.D. **	1722	.024	.065	.089
Pacific/King	1723	.035	.065	.100
Redmond	1724	.035	.065	.100
Redmond Non-R.T.A.	4024	.021	.065	.086
Renton	1725	.035	.065	.100
Renton Non-R.T.A.	4025	.021	.065	.086
Sammamish	1739	.035	.065	.100
Sammamish Non-R.T.A.	4039	.021	.065	.086
SeaTac	1733	.035	.065	.100
Seattle T.B.D.**	1726	.036	.065	.101
Shoreline	1737	.035	.065	.100
Skykomish	1727	.021	.065	.086
Snoqualmie	1728	.021	.065	.086
Tukwila	1729	.035	.065	.100
Woodinville	1735	.035	.065	.100
Woodinville Non-R.T.A.	4035	.021	.065	.086
Yarrow Point	1730	.035	.065	.100
KITSAP (Eff. 4/1/17)				
Unincorp. Areas	1800	.025	.065	.090
Bainbridge Island	1804	.025	.065	.090
Bremerton	1801	.025	.065	.090
Port Orchard	1802	.025	.065	.090
Poulsbo	1803	.025	.065	.090
KITTITAS				
Unincorp. Areas	1900	.015	.065	.080
Cle Elum	1901	.015	.065	.080
Ellensburg T.B.D.**	1902	.017	.065	.082
Kittitas (City)	1903	.015	.065	.080
Roslyn	1904	.015	.065	.080
South Cle Elum	1905	.015	.065	.080
KLICKITAT				
Unincorp. Areas	2000	.005	.065	.070
Bingen	2001	.010	.065	.075
Goldendale	2002	.010	.065	.075
White Salmon	2003	.010	.065	.075
LEWIS				
Unincorp. Areas	2100	.013	.065	.078
Centralia T.B.D.**	2101	.017	.065	.082
Chehalis	2102	.015	.065	.080
Morton	2103	.013	.065	.078
Mossyrock	2104	.013	.065	.078
Napavine	2105	.013	.065	.078
Pe Ell	2106	.013	.065	.078
Toledo	2107	.013	.065	.078
Vader	2108	.013	.065	.078
Winlock	2109	.013	.065	.078
LINCOLN (Eff. 4/1/17)				
Unincorp. Areas	2200	.015	.065	.080
Almira	2201	.015	.065	.080
Creston	2202	.015	.065	.080
Davenport	2203	.015	.065	.080
Harrington	2204	.015	.065	.080
Odessa	2205	.015	.065	.080
Reardan	2206	.015	.065	.080
Sprague	2207	.015	.065	.080
Wilbur	2208	.015	.065	.080

Location	Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
MASON				
Unincorp. Areas	2300	.020	.065	.085
Shelton T.B.D.**	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas	2400	.012	.065	.077
Unincorp. P.T.B.A.*	2424	.016	.065	.081
Brewster	2401	.016	.065	.081
Conconully	2402	.016	.065	.081
Coulee Dam	2403	.012	.065	.077
Elmer City	2404	.012	.065	.077
Nespelem	2405	.012	.065	.077
Okanogan (City)	2406	.017	.065	.082
Omak	2407	.016	.065	.081
Oroville	2408	.016	.065	.081
Pateros	2409	.016	.065	.081
Riverside	2410	.016	.065	.081
Tonasket	2411	.017	.065	.082
Twisp T.B.D.**	2412	.019	.065	.084
Winthrop	2413	.017	.065	.082
PACIFIC				
Unincorp. Areas	2500	.015	.065	.080
Ilwaco	2501	.015	.065	.080
Long Beach	2502	.015	.065	.080
Raymond	2503	.015	.065	.080
South Bend	2504	.015	.065	.080
PEND OREILLE				
Unincorp. Areas	2600	.011	.065	.076
Cusick	2601	.011	.065	.076
Ione	2602	.011	.065	.076
Metline	2603	.011	.065	.076
Metline Falls	2604	.011	.065	.076
Newport	2605	.011	.065	.076
PIERCE (Eff. 4/1/17)				
Unincorp. Areas	2700	.028	.065	.093
Unincorp. Areas Non-R.T.A.	4100	.014	.065	.079
Unincorp. Areas Non-R.T.A. H.B.Z. ±	2789	.014	.065	.079
Unincorp. P.T.B.A.*	2727	.034	.065	.099
Unincorp. P.T.B.A.* Non-R.T.A.	4127	.020	.065	.085
Unincorp. P.T.B.A.* H.B.Z.±	2787	.020	.065	.085
Auburn/Pierce	2724	.034	.065	.099
Bonney Lake	2701	.028	.065	.093
Bonney Lake Non-R.T.A.	4101	.014	.065	.079
Buckley	2702	.014	.065	.079
Carbonado	2703	.014	.065	.079
DuPont	2704	.028	.065	.093
Eatonville	2705	.014	.065	.079
Edgewood	2720	.034	.065	.099
Fife	2706	.034	.065	.099
Fircrest	2707	.034	.065	.099
Gig Harbor	2708	.020	.065	.085
Gig Harbor H.B.Z.±	2788	.020	.065	.085
Lakewood	2721	.034	.065	.099
Milton/Pierce	2709	.034	.065	.099
Orting	2710	.028	.065	.093
Pacific/Pierce	2723	.034	.065	.099
Puyallup	2711	.034	.065	.099
Roy	2712	.015	.065	.080
Ruston	2713	.034	.065	.099
South Prairie	2714	.014	.065	.079
Steilacoom	2715	.034	.065	.099
Sumner	2716	.028	.065	.093
Tacoma T.B.D.**	2717	.036	.065	.101
University Place	2719	.034	.065	.099
Wilkeson	2718	.014	.065	.079
SAN JUAN				
Unincorp. Areas	2800	.016	.065	.081
Friday Harbor T.B.D.**	2801	.018	.065	.083
SKAGIT (Eff. 4/1/17)				
Unincorp. Areas	2900	.016	.065	.081
Unincorp. P.T.B.A.*	2929	.020	.065	.085
Anacortes	2901	.020	.065	.085

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington.....	2902	.020	.065	.085
Concrete.....	2903	.020	.065	.085
Hamilton.....	2904	.020	.065	.085
La Conner.....	2905	.020	.065	.085
Lyman.....	2906	.020	.065	.085
Mount Vernon T.B.D.**	2907	.022	.065	.087
Sedro - Woolley.....	2908	.020	.065	.085
SKAMANIA				
Unincorp. Areas.....	3000	.012	.065	.077
North Bonneville.....	3001	.012	.065	.077
Stevenson.....	3002	.012	.065	.077
SNOHOMISH (Eff. 4/1/17)				
Unincorp. Areas	3100	.026	.065	.091
Unincorp. Areas Non-R.T.A.....	4200	.012	.065	.077
Unincorp. P.T.B.A.*	3131	.038	.065	.103
Unincorp. P.T.B.A.* Non-R.T.A.....	4231	.024	.065	.089
Arlington T.B.D.**.....	3101	.026	.065	.091
Bothell/Snohomish	3120	.038	.065	.103
Brier	3102	.038	.065	.103
Darrington.....	3103	.024	.065	.089
Edmonds	3104	.038	.065	.103
Everett	3105	.032	.065	.097
Everett Non-R.T.A.....	4205	.018	.065	.083
Gold Bar.....	3106	.024	.065	.089
Granite Falls.....	3107	.024	.065	.089
Index.....	3108	.024	.065	.089
Lake Stevens.....	3109	.024	.065	.089
Lynnwood T.B.D.**	3110	.039	.065	.104
Marysville T.B.D.**.....	3111	.026	.065	.091
Mill Creek	3119	.039	.065	.104
Monroe T.B.D.**.....	3112	.027	.065	.092
Mountlake Terrace	3113	.038	.065	.103
Mukilteo	3114	.038	.065	.103
Snohomish (City) T.B.D.**.....	3115	.026	.065	.091
Stanwood T.B.D.**.....	3116	.026	.065	.091
Sultan.....	3117	.024	.065	.089
Woodway	3118	.038	.065	.103
SPOKANE (Eff. 4/1/17)				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. P.T.B.A.*	3232	.023	.065	.088
Airway Heights T.B.D.**	3201	.025	.065	.090
Cheney	3202	.023	.065	.088
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake	3212	.023	.065	.088
Medical Lake	3206	.023	.065	.088
Millwood	3207	.023	.065	.088
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City)	3210	.023	.065	.088
Spokane Valley	3213	.023	.065	.088
Waverly.....	3211	.016	.065	.081
STEVENS				
Unincorp. Areas.....	3300	.011	.065	.076
Chewelah.....	3301	.011	.065	.076
Colville.....	3302	.011	.065	.076
Kettle Falls.....	3303	.011	.065	.076
Marcus.....	3304	.011	.065	.076
Northport.....	3305	.011	.065	.076
Springdale.....	3306	.011	.065	.076
THURSTON				
Unincorp. Areas.....	3400	.014	.065	.079
Unincorp. P.T.B.A.*.....	3434	.022	.065	.087
Bucoda.....	3401	.014	.065	.079
Lacey.....	3402	.022	.065	.087
Olympia.....	3403	.023	.065	.088
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater T.B.D.**.....	3406	.024	.065	.089
Yelm.....	3407	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WAHIAKUM				
Unincorp. Areas.....	3500	.011	.065	.076
Cathlamet.....	3501	.011	.065	.076
WALLA WALLA				
Unincorp. Areas.....	3600	.016	.065	.081
Unincorp. P.T.B.A.*.....	3636	.022	.065	.087
College Place.....	3601	.022	.065	.087
Prescott.....	3602	.016	.065	.081
Waitsburg T.B.D.**.....	3603	.017	.065	.082
Walla Walla (City) T.B.D.**.....	3604	.024	.065	.089
WHATCOM				
Unincorp. Areas.....	3700	.014	.065	.079
Unincorp. P.T.B.A.*.....	3737	.020	.065	.085
Bellingham T.B.D.**.....	3701	.022	.065	.087
Blaine.....	3702	.020	.065	.085
Everett.....	3703	.020	.065	.085
Ferndale T.B.D.**.....	3704	.022	.065	.087
Lynden T.B.D.**.....	3705	.022	.065	.087
Nooksack.....	3706	.020	.065	.085
Sumas.....	3707	.020	.065	.085
WHITMAN				
Unincorp. Areas.....	3800	.013	.065	.078
Albion.....	3801	.013	.065	.078
Colfax.....	3802	.013	.065	.078
Colton.....	3803	.013	.065	.078
Endicott.....	3804	.013	.065	.078
Farmington.....	3805	.013	.065	.078
Garfield.....	3806	.013	.065	.078
La Crosse.....	3807	.013	.065	.078
Lamont.....	3808	.013	.065	.078
Malden.....	3809	.013	.065	.078
Oakesdale.....	3810	.013	.065	.078
Palouse.....	3811	.013	.065	.078
Pullman.....	3812	.013	.065	.078
Rosalia.....	3813	.013	.065	.078
St. John.....	3814	.013	.065	.078
Tekoa.....	3815	.013	.065	.078
Uniontown.....	3816	.013	.065	.078
YAKIMA				
Unincorp. Areas.....	3900	.014	.065	.079
Grandview.....	3901	.014	.065	.079
Granger.....	3902	.014	.065	.079
Harrah.....	3903	.014	.065	.079
Mabton.....	3904	.014	.065	.079
Moxee City.....	3905	.014	.065	.079
Naches.....	3906	.014	.065	.079
Selah.....	3907	.017	.065	.082
Sunnyside.....	3908	.014	.065	.079
Tieton.....	3909	.014	.065	.079
Toppenish.....	3910	.014	.065	.079
Union Gap.....	3911	.016	.065	.081
Wapato.....	3912	.014	.065	.079
Yakima (City).....	3913	.017	.065	.082
Zillah.....	3914	.014	.065	.079

Footnotes:
(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.*

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area

** T.B.D. - Transportation Benefit District

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.