

Car Dealers and Leasing Companies Local Sales & Use Tax Rate Changes

Effective April 1 - June 30, 2016

Local sales/use tax changes

(Effective April 1, 2016)

City of Centralia

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

Clallam County

Sales and use tax within Unincorporated Areas of Clallam County will increase two-tenths of one percent (.002). The rate change reflects an increase of .002 for the optional sales tax.

City of Clarkston

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

City of Enumclaw

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

Pacific County

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

City of Shelton

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

Snohomish County

Sales and use tax within Unincorporated P.T.B.A. areas and certain cities of Snohomish County will increase three-tenths of one percent (.003). The tax will be used for transportation services.

City of Tacoma

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

New feature allows you to print your reseller permit

Misplaced your reseller permit? No worries. The Department has simplified the process for businesses to view or print their reseller permit, which allows approved retailers and wholesalers to purchase items for resale without paying sales tax.

You can now access your reseller permit through "My Account." Simply log into "My Account" under "Manage Account," click on "Apply/view status of Reseller Permit" to access a copy of your reseller permit.

Prior to adding this feature, a business needing its reseller permit had to contact the Department and ask for a reprint to be mailed.

50% penalty – misuse of reseller permits

If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit dor.wa.gov/resellerpermit.

Keep your email address current

We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

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, 2016)

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.

Adams County

Othello

Benton County

Richland

Chelan County

Wenatchee

Clark County

Camas
Ridgefield

Cowlitz County

Kalama

King County

Auburn
Covington
Kent

Lewis County

Napavine

Pacific County

South Bend

Pierce County

Puyallup

Skagit County

Burlington

Walla Walla County

College Place

Whatcom County

Bellingham

Whitman County

Colfax

Yakima County

Sunnyside

WASHINGTON STATE DEPARTMENT OF REVENUE
Car Dealers and Leasing Companies
Local Sales and Use Tax Rates

Effective April 1 - June 30, 2016

(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				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
ADAMS						
Unincorp. Areas.....	0100	.012	.065	.077		
Hatton	0101	.012	.065	.077		
Lind.....	0102	.012	.065	.077		
Othello	0103	.012	.065	.077		
Ritzville.....	0104	.012	.065	.077		
Washtucna.....	0105	.012	.065	.077		
ASOTIN (Eff. 4/1/16)						
Unincorp. Areas.....	0200	.012	.065	.077		
Asotin (City).....	0201	.012	.065	.077		
Clarkston T.B.D.**	0202	.014	.065	.079		
BENTON						
Unincorp. Areas.....	0300	0350 .015	.012 .065	.080	.077	
Unincorp. P.T.B.A.*	0333	0383 .021	.018 .065	.086	.083	
Benton City.....	0301	0351 .021	.018 .065	.086	.083	
Kennewick.....	0302	0352 .021	.018 .065	.086	.083	
Prosser.....	0303	0353 .021	.018 .065	.086	.083	
Richland	0304	0354 .021	.018 .065	.086	.083	
West Richland.....	0305	0355 .021	.018 .065	.086	.083	
CHELAN (2)						
Unincorp. Areas.....	0400	.017	.065	.082		
Cashmere	0401	.017	.065	.082		
Chelan (City).....	0402	.017	.065	.082		
Entiat.....	0403	.017	.065	.082		
Leavenworth T.B.D.**.....	0404	0454 .019	.018 .065	.084	.083	
Wenatchee.....	0405	.019	.065	.084		
CLALLAM (Eff. 4/1/16) (2)						
Unincorp. Areas	0500	.019	.065	.084	(2)	
Forks.....	0501	.019	.065	.084		
Port Angeles.....	0502	.019	.065	.084		
Sequim T.B.D.**.....	0503	0563 .022	.021 .065	.087	.086	
CLARK						
Unincorp. Areas.....	0600	.012	.065	.077		
Unincorp. P.T.B.A.*	0666	.019	.065	.084		
Battle Ground	0601	.019	.065	.084		
Camas	0602	.019	.065	.084		
La Center	0603	.019	.065	.084		
Ridgefield	0604	.019	.065	.084		
Vancouver	0605	.019	.065	.084		
Washougal.....	0606	.019	.065	.084		
Yacolt	0607	.019	.065	.084		
COLUMBIA						
Unincorp. Areas.....	0700	.016	.065	.081		
Dayton T.B.D.**.....	0701	.018	.065	.083		
Starbuck.....	0702	.016	.065	.081		
COWLITZ (2)						
Unincorp. Areas.....	0800	.012	.065	.077		
Castle Rock T.B.D.**.....	0801	.014	.065	.079		
Kalama.....	0802	.012	.065	.077		
Kelso.....	0803	.015	.065	.080		
Longview.....	0804	.015	.065	.080		
Woodland.....	0805	0865 .013	.012 .065	.078	.077	
DOUGLAS						
Unincorp. Areas.....	0900	.013	.065	.078		
Unincorp. P.T.B.A.*	0909	.017	.065	.082		
Bridgeport.....	0901	.012	.065	.077		
E. Wenatchee.....	0902	.017	.065	.082		
Mansfield.....	0903	.012	.065	.077		
Rock Island.....	0904	.017	.065	.082		
Waterville	0905	.017	.065	.082		
FERRY						
Unincorp. Areas.....	1000	.012	.065	.077		
Republic.....	1001	.012	.065	.077		

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
FRANKLIN (2)						
Unincorp. Areas.....	1100	1150 .015	.012 .065	.080	.077	
Unincorp. P.T.B.A.*	1111	1161 .021	.018 .065	.086	.083	
Connell.....	1101	1151 .015	.012 .065	.080	.077	
Kahlotus.....	1102	1152 .015	.012 .065	.080	.077	
Mesa.....	1103	1153 .015	.012 .065	.080	.077	
Pasco.....	1104	1154 .021	.018 .065	.086	.083	
GARFIELD						
Unincorp. Areas.....	1200	.010	.065	.075		
Pomeroy	1201	.010	.065	.075		
GRANT						
Unincorp. Areas.....	1300	.014	.065	.079		
Coulee City.....	1301	.014	.065	.079		
Electric City.....	1302	.014	.065	.079		
Ephrata.....	1303	1353 .015	.014 .065	.080	.079	
George.....	1304	.014	.065	.079		
Grand Coulee.....	1305	.014	.065	.079		
Hartline	1306	.014	.065	.079		
Krupp.....	1307	.014	.065	.079		
Mattawa.....	1308	.014	.065	.079		
Moses Lake	1309	.014	.065	.079		
Quincy.....	1310	.014	.065	.079		
Royal City.....	1311	.014	.065	.079		
Soap Lake.....	1312	.014	.065	.079		
Warden.....	1313	.014	.065	.079		
Wilson Creek	1315	.014	.065	.079		
GRAYS HARBOR						
Unincorp. Areas.....	1400	.020	.065	.085		
Aberdeen T.B.D.**.....	1401	.0213	.065	.0863		
Cosmopolis.....	1402	.020	.065	.085		
Elma.....	1403	.020	.065	.085		
Hoquiam.....	1404	.020	.065	.085		
McCleary.....	1405	.020	.065	.085		
Montesano.....	1406	.020	.065	.085		
Oakville	1407	.020	.065	.085		
Ocean Shores.....	1409	.020	.065	.085		
Westport.....	1408	.020	.065	.085		
ISLAND						
Unincorp. Areas.....	1500	.022	.065	.087		
Coupeville.....	1501	.022	.065	.087		
Langley.....	1502	.022	.065	.087		
Oak Harbor	1503	.022	.065	.087		
JEFFERSON (2)						
Unincorp. Areas.....	1600	1650 .025	.022 .065	.090	.087	
Port Townsend.....	1601	1651 .025	.022 .065	.090	.087	
KING (Eff. 4/1/16) (2)						
Unincorp. Areas.....	1700	.030	.065	.095		
Unincorp. Non-R.T.A.....	4000	.021	.065	.086		
Algona.....	1701	.030	.065	.095		
Auburn/King	1702	.030	.065	.095		
Auburn/King Non-R.T.A.....	4002	.021	.065	.086		
Beaux Arts Village.....	1703	.030	.065	.095		
Bellevue	1704	.030	.065	.095		
Bellevue Non-R.T.A.....	4004	.021	.065	.086		
Black Diamond.....	1705	.021	.065	.086		
Bothell/King	1706	.030	.065	.095		
Burien	1734	.030	.065	.095		
Carnation.....	1707	.021	.065	.086		
Clyde Hill.....	1708	.030	.065	.095		
Covington	1712	.021	.065	.086		
Des Moines	1709	.030	.065	.095		
Duvall.....	1710	.021	.065	.086		
Enumclaw T.B.D.**	1711	.022	.065	.087	(2)	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
KING (cont.)		(2)	(2)		
Federal Way.....	1732	.030	.065	.095	
Hunts Point.....	1713	.030	.065	.095	
Issaquah.....	1714	.030	.065	.095	
Issaquah Non-R.T.A.....	4014	.021	.065	.086	
Kenmore.....	1738	.030	.065	.095	
Kent.....	1715	.030	.065	.095	
Kent Non-R.T.A.....	4015	.021	.065	.086	
Kirkland.....	1716	.030	.065	.095	
Lake Forest Park.....	1717	.030	.065	.095	
Maple Valley.....	1720	.021	.065	.086	
Medina.....	1718	.030	.065	.095	
Mercer Island.....	1719	.030	.065	.095	
Milton/King.....	1731	.030	.065	.095	
Newcastle.....	1736	.030	.065	.095	
Newcastle Non-R.T.A.....	4036	.021	.065	.086	
Normandy Park.....	1721	.030	.065	.095	
North Bend T.B.D.**.....	1722	1772 .024	.023 .065	.089	.088
Pacific/King.....	1723	.030	.065	.095	
Redmond.....	1724	.030	.065	.095	
Redmond Non-R.T.A.....	4024	.021	.065	.086	
Renton.....	1725	.030	.065	.095	
Renton Non-R.T.A.....	4025	.021	.065	.086	
Sammamish.....	1739	.030	.065	.095	
Sammamish Non-R.T.A.....	4039	.021	.065	.086	
SeaTac.....	1733	.030	.065	.095	
Seattle T.B.D.**.....	1726	.031	.065	.096	
Shoreline.....	1737	.030	.065	.095	
Skykomish.....	1727	.021	.065	.086	
Snoqualmie.....	1728	.021	.065	.086	
Tukwila.....	1729	.030	.065	.095	
Woodinville.....	1735	.030	.065	.095	
Woodinville Non-R.T.A.....	4035	.021	.065	.086	
Yarrow Point.....	1730	.030	.065	.095	
KITSAP					
Unincorp. Areas.....	1800	.022	.065	.087	
Bainbridge Island.....	1804	.022	.065	.087	
Bremerton.....	1801	.022	.065	.087	
Port Orchard.....	1802	.022	.065	.087	
Poulsbo.....	1803	.022	.065	.087	
KITTITAS		(2)	(2)		(2)
Unincorp. Areas.....	1900	1950 .015	.012 .065	.080	.077
Cle Elum.....	1901	1951 .015	.012 .065	.080	.077
Ellensburg.....	1902	1952 .015	.012 .065	.080	.077
Kittitas (City).....	1903	1953 .015	.012 .065	.080	.077
Roslyn.....	1904	1954 .015	.012 .065	.080	.077
South Cle Elum.....	1905	1955 .015	.012 .065	.080	.077
KLICKITAT					
Unincorp. Areas.....	2000	.005	.065	.070	
Bingen.....	2001	.010	.065	.075	
Goldendale.....	2002	.010	.065	.075	
White Salmon.....	2003	.010	.065	.075	
LEWIS (Eff. 4/1/16)					
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					
Unincorp. Areas.....	2200	.012	.065	.077	
Almira.....	2201	.012	.065	.077	
Creston.....	2202	.012	.065	.077	
Davenport.....	2203	.012	.065	.077	
Harrington.....	2204	.012	.065	.077	
Odessa.....	2205	.012	.065	.077	
Reardan.....	2206	.012	.065	.077	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
LINCOLN (cont.)					
Sprague.....	2207	.012	.065	.077	
Wilbur.....	2208	.012	.065	.077	
MASON (Eff. 4/1/16)		(2)	(2)		(2)
Unincorp. Areas.....	2300	.020	.065	.085	
Shelton T.B.D.**.....	2301	2351 .023	.022 .065	.088	.087
OKANOGAN		(2)	(2)		(2)
Unincorp. Areas.....	2400	.012	.065	.077	
Unincorp. Areas P.B.T.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	2456 .017	.016 .065	.082	.081
Omak.....	2407	.016	.065	.081	
Oroville.....	2408	.016	.065	.081	
Pateros.....	2409	.016	.065	.081	
Riverside.....	2410	.016	.065	.081	
Tonasket.....	2411	2461 .017	.016 .065	.082	.081
Twisp.....	2412	2462 .017	.016 .065	.082	.081
Winthrop.....	2413	2463 .017	.016 .065	.082	.081
PACIFIC (Eff. 4/1/16)					
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	
Metaline.....	2603	.011	.065	.076	
Metaline Falls.....	2604	.011	.065	.076	
Newport.....	2605	.011	.065	.076	
PIERCE (Eff. 4/1/16)		(2)	(2)		(2)
Unincorp. Areas.....	2700	.023	.065	.088	
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	.029	.065	.094	
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	.029	.065	.094	
Bonney Lake.....	2701	.023	.065	.088	
Bonney Lake Non-R.T.A.....	4101	.014	.065	.079	
Buckley.....	2702	.014	.065	.079	
Carbonado.....	2703	.014	.065	.079	
DuPont.....	2704	.023	.065	.088	
Eatonville.....	2705	.014	.065	.079	
Edgewood.....	2720	.029	.065	.094	
Fife.....	2706	.029	.065	.094	
Fircrest.....	2707	.029	.065	.094	
Gig Harbor.....	2708	.020	.065	.085	
Gig Harbor H.B.Z [±]	2788	.020	.065	.085	
Lakewood.....	2721	.029	.065	.094	
Milton/Pierce.....	2709	.029	.065	.094	
Orting.....	2710	.023	.065	.088	
Pacific/Pierce.....	2723	.029	.065	.094	
Puyallup.....	2711	.029	.065	.094	
Roy.....	2712	2762 .015	.014 .065	.080	.079
Ruston.....	2713	.029	.065	.094	
South Prairie.....	2714	.014	.065	.079	
Steilacoom.....	2715	.029	.065	.094	
Sumner.....	2716	.023	.065	.088	
Tacoma T.B.D.**.....	2717	.031	.065	.096	
University Place.....	2719	.029	.065	.094	
Wilkeson.....	2718	.014	.065	.079	
SAN JUAN		(2)	(2)		(2)
Unincorp. Areas.....	2800	2850 .016	.013 .065	.081	.078
Friday Harbor T.B.D.**.....	2801	2851 .018	.015 .065	.083	.080

