

# Car Dealers and Leasing Companies Local Sales & Use Tax Rates and Changes

Washington State Dept. of Revenue

Effective October 1 - December 31, 2018

## Local sales/use tax changes

**There are no local sales/use tax rate changes this quarter.**

## Motor vehicle sales and use tax

Motor vehicle dealers and motor vehicle leasing companies must collect the additional sales tax of three-tenths of one percent (.3%) of the selling price. This applies to every retail sale or lease of a motor vehicle in Washington. "Motor vehicle" means every vehicle that is self-propelled as defined in RCW 46.04.320. However, this does not include farm tractors, farm vehicles, off-road vehicles, non-highway vehicles, and snowmobiles. Additional information can be found on the Department's website at [dor.wa.gov/motorvehiclesalestax](http://dor.wa.gov/motorvehiclesalestax)

## Washington businesses selling to other states

The Supreme Court's decision in *Wayfair v. South Dakota* removed the requirement of physical presence for states to require out-of-state businesses to register and collect sales tax on sales to customers in their state. Since the decision, many states have announced new tax registration and collection requirements for businesses selling into their states.

You should be aware of any changing requirements in the states that you sell to. The Streamlined Sales Tax Governing Board (SSTGB) has put together a remote seller hub on their website that tracks recent announcements made by each state about registration thresholds, as well as contact information and how to register in each state. Additionally, businesses wishing to register for all 24 streamlined member states may do so using SSTGB's Streamlined Sales Tax Registration System. Visit [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org) for more information.

### **Out-of-state businesses selling to Washington customers: new retail sales tax registration threshold**

Washington State has announced a new retail sales tax registration and collection threshold for out-of-state businesses selling to customers in Washington State in response to the Supreme Court's decision in *Wayfair v. South Dakota*.

Effective October 1, 2018, out-of-state businesses making more than \$100,000 in gross retail sales or 200 transactions to Washington customers are required to register in Washington State and collect/submit retail sales tax to the state.

Out-of-state businesses making between \$10,000 and \$100,000 in retail sales, and 200 or less transactions to Washington, have a choice to either register and collect sales tax, or follow use tax notice and reporting guidelines.

### **Questions?**

For more information, see our Marketplace Fairness webpage at [dor.wa.gov/marketplacefairness](http://dor.wa.gov/marketplacefairness).

## Annexations - Boundary Changes

*(Effective October 1, 2018)*

There are no annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at [dor.wa.gov](http://dor.wa.gov) for details.

# Car dealers and leasing companies local sales and use tax rates

Tax changes are blue and bolded

Effective October 1 - December 31, 2018

(We update tax rates every quarter. Please visit 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)		
<b>ADAMS</b>						
Unincorp. Areas.....	0100	.012	.065	<b>.077</b>		
Hatton .....	0101	.012	.065	<b>.077</b>		
Lind.....	0102	.012	.065	<b>.077</b>		
Othello .....	0103	.014	.065	<b>.079</b>		
Ritzville .....	0104	.012	.065	<b>.077</b>		
Washtucna .....	0105	.012	.065	<b>.077</b>		
<b>ASOTIN</b>						
Unincorp. Areas.....	0200	.012	.065	<b>.077</b>		
Asotin (City) .....	0201	.012	.065	<b>.077</b>		
Clarkston.....	0202	.014	.065	<b>.079</b>		
<b>BENTON</b>						
Unincorp. Areas.....	0300	(2) .015	(2) .012	.065	<b>.080 .077</b>	
Unincorp. PTBA* .....	0333	0383 .021	.018	.065	<b>.086 .083</b>	
Benton City.....	0301	0351 .021	.018	.065	<b>.086 .083</b>	
Kennewick.....	0302	0352 .021	.018	.065	<b>.086 .083</b>	
Prosser .....	0303	0353 .021	.018	.065	<b>.086 .083</b>	
Richland .....	0304	0354 .021	.018	.065	<b>.086 .083</b>	
West Richland .....	0305	0355 .021	.018	.065	<b>.086 .083</b>	
<b>CHELAN</b>						
Unincorp. Areas.....	0400	(2) .017	(2) .065	<b>.082</b>		
Cashmere .....	0401	.017	.065	<b>.082</b>		
Chelan (City).....	0402	.017	.065	<b>.082</b>		
Entiat.....	0403	.017	.065	<b>.082</b>		
Leavenworth.....	0404	0454 .019	.018	.065	<b>.084 .083</b>	
Wenatchee.....	0405	.019	.065	<b>.084</b>		
<b>CLALLAM</b>						
Unincorp. Areas.....	0500	(2) .020	(2) .065	<b>.085</b>		
Forks.....	0501	.020	.065	<b>.085</b>		
Port Angeles.....	0502	.022	.065	<b>.087</b>		
Sequim.....	0503	0563 .023	.022	.065	<b>.088 .087</b>	
<b>CLARK</b>						
Unincorp. Areas.....	0600	.012	.065	<b>.077</b>		
Unincorp. PTBA* .....	0666	.019	.065	<b>.084</b>		
Battle Ground .....	0601	.019	.065	<b>.084</b>		
Camas .....	0602	.019	.065	<b>.084</b>		
La Center .....	0603	.019	.065	<b>.084</b>		
Ridgefield .....	0604	.019	.065	<b>.084</b>		
Vancouver .....	0605	.019	.065	<b>.084</b>		
Washougal.....	0606	.019	.065	<b>.084</b>		
Yacolt.....	0607	.019	.065	<b>.084</b>		
<b>COLUMBIA</b>						
Unincorp. Areas.....	0700	.017	.065	<b>.082</b>		
Dayton .....	0701	.019	.065	<b>.084</b>		
Starbuck.....	0702	.017	.065	<b>.082</b>		
<b>COWLITZ</b>						
Unincorp. Areas.....	0800	(2) .013	(2) .065	<b>.078</b>		
Castle Rock .....	0801	.015	.065	<b>.080</b>		
Kalama.....	0802	0862 .014	.013	.065	<b>.079 .078</b>	
Kelso.....	0803	.016	.065	<b>.081</b>		
Longview.....	0804	.016	.065	<b>.081</b>		
Woodland.....	0805	0865 .014	.013	.065	<b>.079 .078</b>	
<b>DOUGLAS</b>						
Unincorp. Areas.....	0900	.013	.065	<b>.078</b>		
Unincorp. PTBA* .....	0909	.017	.065	<b>.082</b>		
Bridgeport.....	0901	.012	.065	<b>.077</b>		
East Wenatchee.....	0902	.017	.065	<b>.082</b>		
Mansfield.....	0903	.012	.065	<b>.077</b>		
Rock Island.....	0904	.017	.065	<b>.082</b>		
Waterville .....	0905	.017	.065	<b>.082</b>		
<b>FERRY</b>						
Unincorp. Areas.....	1000	.012	.065	<b>.077</b>		
Republic.....	1001	.012	.065	<b>.077</b>		

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>FRANKLIN</b>						
Unincorp. Areas.....	1100	(2) 1150 .015	(2) .012	.065	<b>.080 .077</b>	
Unincorp. PTBA* .....	1111	1161 .021	.018	.065	<b>.086 .083</b>	
Connell .....	1101	1151 .017	.014	.065	<b>.082 .079</b>	
Kahlotus.....	1102	1152 .015	.012	.065	<b>.080 .077</b>	
Mesa.....	1103	1153 .015	.012	.065	<b>.080 .077</b>	
Pasco .....	1104	1154 .021	.018	.065	<b>.086 .083</b>	
<b>GARFIELD</b>						
Unincorp. Areas.....	1200	.014	.065	<b>.079</b>		
Pomeroy .....	1201	.014	.065	<b>.079</b>		
<b>GRANT</b>						
Unincorp. Areas.....	1300	(2) .014	(2) .065	<b>.079</b>		
Coulee City.....	1301	.014	.065	<b>.079</b>		
Electric City .....	1302	.014	.065	<b>.079</b>		
Ephrata.....	1303	1353 .015	.014	.065	<b>.080 .079</b>	
George.....	1304	.014	.065	<b>.079</b>		
Grand Coulee .....	1305	.016	.065	<b>.081</b>		
Hartline .....	1306	.014	.065	<b>.079</b>		
Krupp.....	1307	.014	.065	<b>.079</b>		
Mattawa .....	1308	.016	.065	<b>.081</b>		
Moses Lake .....	1309	.016	.065	<b>.081</b>		
Quincy .....	1310	.014	.065	<b>.079</b>		
Royal City.....	1311	.014	.065	<b>.079</b>		
Soap Lake.....	1312	.014	.065	<b>.079</b>		
Warden.....	1313	.014	.065	<b>.079</b>		
Wilson Creek .....	1315	.014	.065	<b>.079</b>		
<b>GRAYS HARBOR</b>						
Unincorp. Areas.....	1400	(2) 1450 .023	(2) .020	.065	<b>.088 .085</b>	
Aberdeen .....	1401	1451 .0243	.0213	.065	<b>.0893 .0863</b>	
Cosmopolis.....	1402	1452 .023	.020	.065	<b>.088 .085</b>	
Elma.....	1403	1453 .023	.020	.065	<b>.088 .085</b>	
Hoquiam.....	1404	1454 .023	.020	.065	<b>.088 .085</b>	
McCleary.....	1405	1455 .023	.020	.065	<b>.088 .085</b>	
Montesano.....	1406	1456 .023	.020	.065	<b>.088 .085</b>	
Oakville .....	1407	1457 .023	.020	.065	<b>.088 .085</b>	
Ocean Shores.....	1409	1459 .023	.020	.065	<b>.088 .085</b>	
Westport.....	1408	1458 .023	.020	.065	<b>.088 .085</b>	
<b>ISLAND</b>						
Unincorp. Areas.....	1500	.022	.065	<b>.087</b>		
Coupeville.....	1501	.022	.065	<b>.087</b>		
Langley.....	1502	.022	.065	<b>.087</b>		
Oak Harbor .....	1503	.022	.065	<b>.087</b>		
<b>JEFFERSON</b>						
Unincorp. Areas.....	1600	(2) 1650 .025	(2) .022	.065	<b>.090 .087</b>	
Port Townsend.....	1601	1651 .025	.022	.065	<b>.090 .087</b>	
<b>KING</b>						
Unincorp. Areas.....	1700	(2) .035	(2) .065	<b>.100</b>		
Unincorp. Non-RTA .....	4000	.021	.065	<b>.086</b>		
Algona.....	1701	.035	.065	<b>.100</b>		
Auburn/King .....	1702	.035	.065	<b>.100</b>		
Auburn/King Non-RTA.....	4002	.021	.065	<b>.086</b>		
Beaux Arts Village.....	1703	.035	.065	<b>.100</b>		
Bellevue .....	1704	.035	.065	<b>.100</b>		
Bellevue Non-RTA.....	4004	.021	.065	<b>.086</b>		
Black Diamond.....	1705	.021	.065	<b>.086</b>		
Bothell/King .....	1706	.035	.065	<b>.100</b>		
Burien .....	1734	.035	.065	<b>.100</b>		
Carnation.....	1707	.021	.065	<b>.086</b>		
Clyde Hill.....	1708	.035	.065	<b>.100</b>		
Covington .....	1712	.021	.065	<b>.086</b>		
Des Moines .....	1709	.035	.065	<b>.100</b>		
Duvall.....	1710	.021	.065	<b>.086</b>		
Enumclaw .....	1711	.022	.065	<b>.087</b>		

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>					
	(2)	(2)			
Federal Way.....	1732	.035	.065	.100	
Hunts Point.....	1713	.035	.065	.100	
Issaquah.....	1714	.035	.065	.100	
Issaquah Non-RTA.....	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-RTA.....	4036	.021	.065	.086	
Normandy Park.....	1721	.035	.065	.100	
North Bend.....	1722	1772 .024	.023 .065	.089	.088
Pacific/King.....	1723	.035	.065	.100	
Redmond.....	1724	.035	.065	.100	
Redmond Non-RTA.....	4024	.021	.065	.086	
Renton.....	1725	.035	.065	.100	
Renton Non-RTA.....	4025	.021	.065	.086	
Sammamish.....	1739	.035	.065	.100	
Sammamish Non-RTA.....	4039	.021	.065	.086	
SeaTac.....	1733	.035	.065	.100	
Seattle.....	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-RTA.....	4035	.021	.065	.086	
Yarrow Point.....	1730	.035	.065	.100	
<b>KITSAP</b>					
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	
<b>KITTITAS</b>					
	(2)	(2)		(2)	
Unincorp. Areas.....	1900	1950 .015	.012 .065	.080	.077
Cle Elum.....	1901	1951 .015	.012 .065	.080	.077
Ellensburg.....	1902	1952 .018	.015 .065	.083	.080
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
<b>KLICKITAT</b>					
Unincorp. Areas.....	2000	.005	.065	.070	
Bingen.....	2001	.010	.065	.075	
Goldendale.....	2002	.010	.065	.075	
White Salmon.....	2003	.010	.065	.075	
<b>LEWIS</b>					
Unincorp. Areas.....	2100	.013	.065	.078	
Centralia.....	2101	.017	.065	.082	
Chehalis.....	2102	.017	.065	.082	
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	
<b>LINCOLN</b>					
	(2)				
Unincorp. Areas.....	2200	2250 .015	.012 .065	.080	.077
Almira.....	2201	2251 .015	.012 .065	.080	.077
Creston.....	2202	2252 .015	.012 .065	.080	.077
Davenport.....	2203	2253 .015	.012 .065	.080	.077
Harrington.....	2204	2254 .015	.012 .065	.080	.077
Odessa.....	2205	2255 .015	.012 .065	.080	.077
Reardan.....	2206	2256 .015	.012 .065	.080	.077

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>					
	(2)	(2)			(2)
Sprague.....	2207	2257 .015	.012 .065	.080	.077
Wilbur.....	2208	2258 .015	.012 .065	.080	.077
<b>MASON</b>					
	(2)	(2)			(2)
Unincorp. Areas.....	2300	.020	.065	.085	
Shelton.....	2301	2351 .023	.022 .065	.088	.087
<b>OKANOGAN</b>					
	(2)	(2)			(2)
Unincorp. Areas.....	2400	.013	.065	.078	
Unincorp. Areas PBTA*.....	2424	.017	.065	.082	
Brewster.....	2401	.017	.065	.082	
Conconully.....	2402	.017	.065	.082	
Coulee Dam.....	2403	.013	.065	.078	
Elmer City.....	2404	.013	.065	.078	
Nespelem.....	2405	.013	.065	.078	
Okanogan (City).....	2406	2456 .018	.017 .065	.083	.082
Omak.....	2407	.017	.065	.082	
Oroville.....	2408	.017	.065	.082	
Pateros.....	2409	.017	.065	.082	
Riverside.....	2410	.017	.065	.082	
Tonasket.....	2411	2461 .018	.017 .065	.083	.082
Twisp.....	2412	2462 .020	.019 .065	.085	.084
Winthrop.....	2413	2463 .018	.017 .065	.083	.082
<b>PACIFIC</b>					
Unincorp. Areas.....	2500	.016	.065	.081	
Ilwaco.....	2501	.016	.065	.081	
Long Beach.....	2502	.018	.065	.083	
Raymond.....	2503	.016	.065	.081	
South Bend.....	2504	.016	.065	.081	
<b>PEND OREILLE</b>					
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	
<b>PIERCE</b>					
	(2)	(2)			(2)
Unincorp. Areas.....	2700	.028	.065	.093	
Unincorp. Areas Non-RTA.....	4100	.014	.065	.079	
Unincorp. Areas Non-RTA HBZ ±.....	± 2789	.014	.065	.079	
Unincorp. PTBA*.....	2727	.034	.065	.099	
Unincorp. PTBA* Non-RTA.....	4127	.020	.065	.085	
Unincorp. PTBA* HBZ ±.....	± 2787	.020	.065	.085	
Auburn/Pierce.....	2724	.034	.065	.099	
Bonney Lake.....	2701	.028	.065	.093	
Bonney Lake Non-RTA.....	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 HBZ ±.....	± 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	2762 .015	.014 .065	.080	.079
Ruston.....	2713	.034	.065	.099	
South Prairie.....	2714	.014	.065	.079	
Steilacoom.....	2715	.034	.065	.099	
Sumner.....	2716	.028	.065	.093	
Tacoma.....	2717	.036	.065	.101	
University Place.....	2719	.034	.065	.099	
Wilkeson.....	2718	.014	.065	.079	
<b>SAN JUAN</b>					
	(2)	(2)			(2)
Unincorp. Areas.....	2800	2850 .016	.013 .065	.081	.078
Friday Harbor.....	2801	2851 .018	.015 .065	.083	.080

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>SKAGIT</b>						
Unincorp. Areas.....	2900	2950	.016	.013	.065	<b>.081 .078</b>
Unincorp. PTBA* .....	2929	2959	.020	.017	.065	<b>.085 .082</b>
Anacortes .....	2901	2951	.020	.017	.065	<b>.085 .082</b>
Burlington .....	2902	2952	.020	.017	.065	<b>.085 .082</b>
Concrete .....	2903	2953	.020	.017	.065	<b>.085 .082</b>
Hamilton .....	2904	2954	.020	.017	.065	<b>.085 .082</b>
La Conner .....	2905	2955	.020	.017	.065	<b>.085 .082</b>
Lyman .....	2906	2956	.020	.017	.065	<b>.085 .082</b>
Mount Vernon .....	2907	2957	.022	.019	.065	<b>.087 .084</b>
Sedro-Woolley .....	2908	2958	.020	.017	.065	<b>.085 .082</b>
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000		.012		.065	<b>.077</b>
North Bonneville .....	3001		.012		.065	<b>.077</b>
Stevenson .....	3002		.012		.065	<b>.077</b>
<b>SNOHOMISH</b>						
Unincorp. Areas.....	3100	(2)	.026		.065	<b>.091</b>
Unincorp. Areas Non-RTA.....	4200		.012		.065	<b>.077</b>
Unincorp. PTBA* .....	3131		.038		.065	<b>.103</b>
Unincorp. PTBA* Non-RTA .....	4231		.024		.065	<b>.089</b>
Arlington .....	3101		.026		.065	<b>.091</b>
Bothell/Snohomish.....	3120		.038		.065	<b>.103</b>
Brier .....	3102		.038		.065	<b>.103</b>
Darrington .....	3103		.024		.065	<b>.089</b>
Edmonds .....	3104		.038		.065	<b>.103</b>
Everett .....	3105		.032		.065	<b>.097</b>
Everett Non-RTA .....	4205		.018		.065	<b>.083</b>
Gold Bar .....	3106		.024		.065	<b>.089</b>
Granite Falls .....	3107		.024		.065	<b>.089</b>
Index .....	3108		.024		.065	<b>.089</b>
Lake Stevens .....	3109		.024		.065	<b>.089</b>
Lynnwood .....	3110		.039		.065	<b>.104</b>
Marysville .....	3111		.026		.065	<b>.091</b>
Mill Creek.....	3119	3169	.039	.038	.065	<b>.104 .103</b>
Monroe.....	3112	3162	.027	.026	.065	<b>.092 .091</b>
Mountlake Terrace .....	3113		.038		.065	<b>.103</b>
Mukilteo.....	3114		.039		.065	<b>.104</b>
Snohomish (City) .....	3115		.026		.065	<b>.091</b>
Stanwood.....	3116		.026		.065	<b>.091</b>
Sultan.....	3117		.024		.065	<b>.089</b>
Woodway .....	3118		.038		.065	<b>.103</b>
<b>SPOKANE</b>						
Unincorp. Areas.....	3200	3260	.016	.015	.065	<b>.081 .080</b>
Unincorp. PTBA* .....	3232	3282	.023	.022	.065	<b>.088 .087</b>
Airway Heights.....	3201	3261	.025	.024	.065	<b>.090 .089</b>
Cheney .....	3202	3262	.023	.022	.065	<b>.088 .087</b>
Deer Park.....	3203	3263	.016	.015	.065	<b>.081 .080</b>
Fairfield .....	3204	3264	.016	.015	.065	<b>.081 .080</b>
Latah .....	3205	3265	.016	.015	.065	<b>.081 .080</b>
Liberty Lake .....	3212	3272	.023	.022	.065	<b>.088 .087</b>
Medical Lake .....	3206	3266	.023	.022	.065	<b>.088 .087</b>
Millwood.....	3207	3267	.023	.022	.065	<b>.088 .087</b>
Rockford.....	3208	3268	.016	.015	.065	<b>.081 .080</b>
Spangle .....	3209	3269	.016	.015	.065	<b>.081 .080</b>
Spokane (City) .....	3210	3270	.023	.022	.065	<b>.088 .087</b>
Spokane Valley .....	3213	3273	.023	.022	.065	<b>.088 .087</b>
Waverly.....	3211	3271	.016	.015	.065	<b>.081 .080</b>
<b>STEVENS</b>						
Unincorp. Areas.....	3300		.011		.065	<b>.076</b>
Chewelah .....	3301		.011		.065	<b>.076</b>
Colville.....	3302		.011		.065	<b>.076</b>
Kettle Falls.....	3303		.011		.065	<b>.076</b>
Marcus.....	3304		.011		.065	<b>.076</b>
Northport.....	3305		.011		.065	<b>.076</b>
Springdale.....	3306		.011		.065	<b>.076</b>
<b>THURSTON</b>						
Unincorp. Areas.....	3400	(2)	.014		.065	<b>.079</b>
Unincorp. PTBA* .....	3434		.022		.065	<b>.087</b>
Bucoda .....	3401		.014		.065	<b>.079</b>
Lacey .....	3402		.024		.065	<b>.089</b>
Olympia .....	3403	3453	.024	.023	.065	<b>.089 .088</b>

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>THURSTON (cont.)</b>						
Rainier.....	3404		.014		.065	<b>.079</b>
Tenino.....	3405		.014		.065	<b>.079</b>
Tumwater .....	3406		.024		.065	<b>.089</b>
Yelm.....	3407		.022		.065	<b>.087</b>
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500		.011		.065	<b>.076</b>
Cathlamet.....	3501		.011		.065	<b>.076</b>
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	3650	.016	.013	.065	<b>.081 .078</b>
Unincorp. PTBA* .....	3636	3686	.022	.019	.065	<b>.087 .084</b>
College Place.....	3601	3651	.022	.019	.065	<b>.087 .084</b>
Prescott .....	3602	3652	.016	.013	.065	<b>.081 .078</b>
Waitsburg .....	3603	3653	.017	.014	.065	<b>.082 .079</b>
Walla Walla (City) .....	3604	3654	.024	.021	.065	<b>.089 .086</b>
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	3750	.014	.013	.065	<b>.079 .078</b>
Unincorp. PTBA* .....	3737	3787	.020	.019	.065	<b>.085 .084</b>
Bellingham .....	3701	3751	.022	.021	.065	<b>.087 .086</b>
Blaine.....	3702	3752	.022	.021	.065	<b>.087 .086</b>
Everson.....	3703	3753	.020	.019	.065	<b>.085 .084</b>
Ferndale.....	3704	3754	.022	.021	.065	<b>.087 .086</b>
Lynden .....	3705	3755	.022	.021	.065	<b>.087 .086</b>
Nooksack.....	3706	3756	.020	.019	.065	<b>.085 .084</b>
Sumas.....	3707	3757	.020	.019	.065	<b>.085 .084</b>
<b>WHITMAN</b>						
Unincorp. Areas.....	3800		.013		.065	<b>.078</b>
Albion .....	3801		.013		.065	<b>.078</b>
Colfax.....	3802		.013		.065	<b>.078</b>
Colton .....	3803		.013		.065	<b>.078</b>
Endicott.....	3804		.013		.065	<b>.078</b>
Farmington.....	3805		.013		.065	<b>.078</b>
Garfield .....	3806		.013		.065	<b>.078</b>
LaCrosse.....	3807		.013		.065	<b>.078</b>
Lamont .....	3808		.013		.065	<b>.078</b>
Malden .....	3809		.013		.065	<b>.078</b>
Oakesdale.....	3810		.013		.065	<b>.078</b>
Palouse.....	3811		.013		.065	<b>.078</b>
Pullman.....	3812		.013		.065	<b>.078</b>
Rosalia .....	3813		.013		.065	<b>.078</b>
St. John.....	3814		.013		.065	<b>.078</b>
Tekoa.....	3815		.013		.065	<b>.078</b>
Uniontown.....	3816		.013		.065	<b>.078</b>
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	3960	.014	.011	.065	<b>.079 .076</b>
Grandview.....	3901	3961	.014	.011	.065	<b>.079 .076</b>
Granger .....	3902	3962	.014	.011	.065	<b>.079 .076</b>
Harrah.....	3903	3963	.014	.011	.065	<b>.079 .076</b>
Mabton.....	3904	3964	.014	.011	.065	<b>.079 .076</b>
Moxee City.....	3905	3965	.014	.011	.065	<b>.079 .076</b>
Naches.....	3906	3966	.014	.011	.065	<b>.079 .076</b>
Selah.....	3907	3967	.017	.014	.065	<b>.082 .079</b>
Sunnyside.....	3908	3968	.014	.011	.065	<b>.079 .076</b>
Tieton.....	3909	3969	.014	.011	.065	<b>.079 .076</b>
Toppenish .....	3910	3970	.014	.011	.065	<b>.079 .076</b>
Union Gap.....	3911	3971	.016	.013	.065	<b>.081 .078</b>
Wapato.....	3912	3972	.014	.011	.065	<b>.079 .076</b>
Yakima (City) .....	3913	3973	.017	.014	.065	<b>.082 .079</b>
Zillah .....	3914	3974	.014	.011	.065	<b>.079 .076</b>
<b>Footnotes:</b>						
(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (RTA) rate. <i>If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.</i>						
(2) Special location codes and rates are used only to report sales of motor vehicles or the first 36 months of motor vehicle leases. Lease payments after the first 36 months are reported under the regular location codes and rates. (See Sales Tax and Use Tax on Motor Vehicles section of the Auto Dealer Guide for more information.)						
± HBZ - Hospital Benefit Zone						
Unincorporated Areas are locations outside incorporated city limits.						
* PTBA - Public Transportation Benefit Area						