



TAX RATE CHANGES

WHATCOM COUNTY PUBLIC TRANSPORTATION BENEFIT AREA Local Sales Tax Increase

Effective January 1, 2003, Whatcom County Public Transportation Benefit Area (PTBA) will increase the local sales and use tax by an additional three-tenths of one-percent (.003). These increases were approved by public vote during the September 2002 election.

Businesses must collect the higher rate of sales tax on charges made for sales and retail services within the county. Businesses or persons will be subject to the higher rate of use tax if due on items used in their business or for personal use within the Whatcom County.

As of January 1, 2003, the rates are:

| Location | Location Code Number | Local Sales and/or Use Tax Rate | State Sales Tax Rate | Total Tax Rate |
|------------------------|----------------------|---------------------------------|----------------------|----------------|
| Unincorporated Areas | 3700 | .011 | .065 | .076 |
| Unincorporated P.T.B.A | 3737 | .017 | .065 | .082 |
| Bellingham | 3701 | .017 | .065 | .082 |
| Blaine | 3702 | .017 | .065 | .082 |
| Everson | 3703 | .017 | .065 | .082 |
| Ferndale | 3704 | .017 | .065 | .082 |
| Lynden | 3705 | .017 | .065 | .082 |
| Nooksack | 3706 | .017 | .065 | .082 |
| Sumas | 3707 | .017 | .065 | .082 |

To assist you in determining the proper location code for local sales tax, the Department's Geographic Information System (GIS) is available on-line at <http://www.dor.wa.gov>. Click on GIS, then Sales Tax Rates Address Lookup. Please refer to the department's GIS, or call our toll free number if you have questions about properly reporting in these areas.

This notice is sent to businesses that have reported local sales or use tax to any of the above location codes within the last year. For a complete list of sales and use tax rates, please refer to the local sales and use tax changes flyer provided with the excise tax return.

The sales tax collection schedule for the new combined state and local tax rate of 8.2% is attached. If you have questions or if additional sales tax collection schedules are needed, please call the Department of Revenue at (800) 647-7706.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

Phone: (800) 647-7706

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.