



LOCAL SALES TAX CHANGE

Spokane County Mental Health Tax Car Dealers and Leasing Companies Effective April 1, 2006

Effective April 1, 2006, local sales and use tax within all of Spokane County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within Spokane County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

Reporting Instructions for Retail Sales:

Businesses that report retail sales (**other than sales or leases of motor vehicles**) will need to report using the following location codes and tax rates:

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE
Unincorporated Areas	3200	.015	.065	.080
Unincorporated P.T.B.A.	3232	.021	.065	.086
Airway Heights	3201	.021	.065	.086
Cheney	3202	.021	.065	.086
Deer Park	3203	.015	.065	.080
Fairfield	3204	.015	.065	.080
Latah	3205	.015	.065	.080
Liberty Lake	3212	.021	.065	.086
Medical Lake	3206	.021	.065	.086
Millwood	3207	.021	.065	.086
Rockford	3208	.015	.065	.080
Spangle	3209	.015	.065	.080
Spokane (City)	3210	.021	.065	.086
Spokane Valley	3213	.021	.065	.086
Waverly	3211	.015	.065	.080

(more)

Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles (for up to the first thirty-six months of the lease) will need to report using the following location codes and tax rates. After the first thirty-six months of motor vehicle leases the public safety tax would apply and the original city/county code would be used.

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE
Unincorporated Areas	3260	.014	.065	.079
Unincorporated P.T.B.A.	3282	.020	.065	.085
Airway Heights	3261	.020	.065	.085
Cheney	3262	.020	.065	.085
Deer Park	3263	.014	.065	.079
Fairfield	3264	.014	.065	.079
Latah	3265	.014	.065	.079
Liberty Lake	3272	.020	.065	.085
Medical Lake	3266	.020	.065	.085
Millwood	3267	.020	.065	.085
Rockford	3268	.014	.065	.079
Spangle	3269	.014	.065	.079
Spokane (City)	3270	.020	.065	.085
Spokane Valley	3273	.020	.065	.085
Waverly	3271	.014	.065	.079

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in Airway Heights.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3201	10,000	00	.021	210	00
3261	50,000	00	.020	1,000	00
TOTAL TAXABLE	60,000	00	TOTAL	1,210	00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales/leases.

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at <http://dor.wa.gov>. On the home page, click on the GIS icon and select Sales Tax Rates.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at <http://dor.wa.gov> or call the Department of Revenue at 1-800-647-7706.

State of Washington

Taxpayer Account Administration

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For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.