



# LOCAL SALES TAX CHANGE

## Yakima County Public Safety Tax Car Dealers and Leasing Companies Effective April 1, 2005

*Effective April 1, 2005*, local sales and use tax within all of Yakima County will increase three-tenths of one percent (.003). This increase was approved by public vote during the November 2004 election. The tax will be used for criminal justice and public safety purposes.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from public safety tax imposed.**

### HOW TO REPORT:

Sales and leases of motor vehicles must be separated from other retail sales. The Public Safety Tax creates two sales tax rates for each location in Yakima County which creates a need for an additional series of location codes.

### 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	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	.014	.065	.079
Sunnyside	3908	.014	.065	.079
Tieton	3909	.014	.065	.079
Toppenish	3910	.014	.065	.079
Union Gap	3911	.014	.065	.079
Wapato	3912	.014	.065	.079
Yakima (City)	3913	.017	.065	.082
Zillah	3914	.014	.065	.079

(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:

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE
Unincorporated Areas	3960	.011	.065	.076
Grandview	3961	.011	.065	.076
Granger	3962	.011	.065	.076
Harrah	3963	.011	.065	.076
Mabton	3964	.011	.065	.076
Moxee City	3965	.011	.065	.076
Naches	3966	.011	.065	.076
Selah	3967	.011	.065	.076
Sunnyside	3968	.011	.065	.076
Tieton	3969	.011	.065	.076
Toppenish	3970	.011	.065	.076
Union Gap	3971	.011	.065	.076
Wapato	3972	.011	.065	.076
Yakima (City)	3973	.014	.065	.079
Zillah	3974	.011	.065	.076

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 Grandview.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3901	10,000	00	.014	140	00
3961	50,000	00	.011	550	00
<b>TOTAL TAXABLE</b>	<b>60,000</b>	<b>00</b>	<b>TOTAL</b>	<b>690</b>	<b>00</b>

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

**Represents only motor vehicle sales.**

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.

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  
 PO Box 47476  
 Olympia WA 98504-7476

Phone: 1-800-647-7706

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.