

**City of Bellingham
Revenue Development Area
Effective January 1, 2007**

Effective January 1, 2007, the City of Bellingham will establish the formation of a Revenue Development Area (RDA) in order to undertake community revitalization. The RDA is an area within the City of Bellingham defined by the attached map, activity within the RDA should be reported to location code 3781. The new location code represents a reporting change only; the rate has not changed.

Businesses must collect the appropriate rate of sales tax for retail sales and services provided within the city. Persons or businesses within the City of Bellingham RDA will be subject to the new location code for reporting use tax on items purchased for their personal or business use if sales tax has not been paid.

The location codes for sales tax are:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Bellingham	3701	.019	.065	.084
Bellingham RDA	3781	.019	.065	.084

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.

This notice is being sent to businesses that have reported local sales or use tax to the City of Bellingham within the last year.

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.

Revenue Development Area for the City of Bellingham

