



## Kittitas County Public Safety Tax Car Dealers and Leasing Companies Effective April 1, 2008

*Effective April 1, 2008*, local sales and use tax within all of Kittitas County will increase three-tenths of one percent (.003). The tax will be used for the purpose of providing funds for criminal justice and public safety purposes.

Persons or businesses within Kittitas 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.

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 the public safety tax imposed**. 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.

### How to Report:

Please use these rates and location codes for all retail sales or use tax **except the special reporting of motor vehicle leasing sales**.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorporated Areas	1900	.015	.065	.080
Cle Elum	1901	.015	.065	.080
Ellensburg	1902	.015	.065	.080
Kittitas (City)	1903	.015	.065	.080
Roslyn	1904	.015	.065	.080
South Cle Elum	1905	.015	.065	.080

### 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 tax rate:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorporated Areas	1950	.012	.065	.077
Cle Elum	1951	.012	.065	.077
Ellensburg	1952	.012	.065	.077
Kittitas (City)	1953	.012	.065	.077
Roslyn	1954	.012	.065	.077
South Cle Elum	1955	.012	.065	.077

(more)

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.

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 Kittitas County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
1901	10,000	00	.015	150	00
1951	50,000	00	.012	600	00
TOTAL TAXABLE	60,000	00	TOTAL	750	00

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.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at <http://dor.wa.gov>. On the home page, click on the **Find a sales tax rate (GIS) link**.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes 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.