

Regional Transit Authority (RTA) Tax Reporting Changes

Beginning with the January 2008, Quarter 1 2008, and Annual 2008 excise tax returns, the RTA tax will no longer be reported on a separate line of the return. The RTA tax will now be reported in the **Local City and/or County Sales and Use Tax** section of the excise tax return and included in the local rate

Businesses that previously used location codes which are partially in and partially outside the RTA area will need to use new location codes if RTA is not due.

Examples:

1. The place of sale is in unincorporated King County within the RTA:
 - Before January 1, 2008: local tax rate = .020 (location code 1700), RTA tax rate = .004
 - After January 1, 2008: local tax rate = .024 (location code 1700)

2. The place of sale is in unincorporated King County outside the RTA:
 - Before January 1, 2008: local tax rate = .020 (location code 1700), no RTA tax
 - After January 1, 2008: local tax rate = .020 (location code 4000)

New Location Codes

The following table shows new location codes for sales that take place outside the RTA within jurisdictions that cross the RTA boundary:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. King Co. Non-RTA	4000	.020	.065	.085
Issaquah Non-RTA	4014	.020	.065	.085
Redmond Non-RTA	4024	.020	.065	.085
Renton Non-RTA	4025	.020	.065	.085
Sammamish Non-RTA	4039	.020	.065	.085
Unincorp. Pierce Co. Non-RTA	4100	.013	.065	.078
Unincorp. PTBA Pierce Co. Non-RTA	4127	.019	.065	.084
Unincorp. Snohomish Co. Non-RTA	4200	.011	.065	.076
Unincorp. PTBA Snohomish Co. Non-RTA	4231	.020	.065	.085
Unincorp. King Co. – Lodging Non-RTA	4300	.017	.065	.082
Issaquah – Lodging Non-RTA	4314	.017	.065	.082
Redmond – Lodging Non-RTA	4324	.017	.065	.082
Renton – Lodging Non-RTA	4325	.017	.065	.082
Sammamish – Lodging Non-RTA	4339	.017	.065	.082
Unincorp. Pierce Co. – Lodging Non-RTA	4400	.013	.065	.078
Unincorp. PTBA Pierce Co. – Lodging Non-RTA	4427	.016	.065	.081

To determine the proper rate 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.

For further information on these changes 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.