



## Spokane County Emergency Communication Tax Car Dealers and Leasing Companies Effective October 1, 2008

*Effective October 1, 2008*, local sales and use tax within all of Spokane County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

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.

### 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 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 - MVET    | 3260                 | .015                 | .065                 | .080                 |
| Unincorporated RDA - MVET      | 3297                 | .015                 | .065                 | .080                 |
| Unincorporated PTBA - MVET     | 3282                 | .021                 | .065                 | .086                 |
| Unincorporated PTBA RDA - MVET | 3296                 | .021                 | .065                 | .086                 |
| Airway Heights - MVET          | 3261                 | .021                 | .065                 | .086                 |
| Cheney - MVET                  | 3262                 | .021                 | .065                 | .086                 |
| Deer Park - MVET               | 3263                 | .015                 | .065                 | .080                 |
| Fairfield - MVET               | 3264                 | .015                 | .065                 | .080                 |
| Latah - MVET                   | 3265                 | .015                 | .065                 | .080                 |
| Liberty Lake - MVET            | 3272                 | .021                 | .065                 | .086                 |
| Liberty Lake RDA - MVET        | 3294                 | .021                 | .065                 | .086                 |
| Medical Lake - MVET            | 3266                 | .021                 | .065                 | .086                 |
| Millwood - MVET                | 3267                 | .021                 | .065                 | .086                 |
| Rockford - MVET                | 3268                 | .015                 | .065                 | .080                 |
| Spangle - MVET                 | 3269                 | .015                 | .065                 | .080                 |
| Spokane (City) - MVET          | 3270                 | .021                 | .065                 | .086                 |
| Spokane Valley - MVET          | 3273                 | .021                 | .065                 | .086                 |
| Waverly - MVET                 | 3271                 | .015                 | .065                 | .080                 |

(More)

## 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                 | .016                 | .065                 | .081                 |
| Unincorporated RDA      | 3290                 | .016                 | .065                 | .081                 |
| Unincorporated PTBA     | 3232                 | .022                 | .065                 | .087                 |
| Unincorporated PTBA RDA | 3293                 | .022                 | .065                 | .087                 |
| Airway Heights          | 3201                 | .022                 | .065                 | .087                 |
| Cheney                  | 3202                 | .022                 | .065                 | .087                 |
| Deer Park               | 3203                 | .016                 | .065                 | .081                 |
| Fairfield               | 3204                 | .016                 | .065                 | .081                 |
| Latah                   | 3205                 | .016                 | .065                 | .081                 |
| Liberty Lake            | 3212                 | .022                 | .065                 | .087                 |
| Liberty Lake RDA        | 3292                 | .022                 | .065                 | .087                 |
| Medical Lake            | 3206                 | .022                 | .065                 | .087                 |
| Millwood                | 3207                 | .022                 | .065                 | .087                 |
| Rockford                | 3208                 | .016                 | .065                 | .081                 |
| Spangle                 | 3209                 | .016                 | .065                 | .081                 |
| Spokane (City)          | 3210                 | .022                 | .065                 | .087                 |
| Spokane Valley          | 3213                 | .022                 | .065                 | .087                 |
| Waverly                 | 3211                 | .016                 | .065                 | .081                 |

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 Spokane County.

| Location Code              | Taxable Amount |                | Local Rate   | Tax Due City or Co. |           |
|----------------------------|----------------|----------------|--------------|---------------------|-----------|
| 3200                       | 10,000         | 00             | .016         | 160                 | 00        |
| 3260                       | 50,000         | 00             | .015         | 750                 | 00        |
| <b>TOTAL TAXABLE</b>       | <b>60,000</b>  | <b>00</b>      | <b>TOTAL</b> | <b>910</b>          | <b>00</b> |
| Tax Classification         |                | Taxable Amount | Rate         | Tax Due             |           |
| Motor Vehicle Sales/Leases |                | 50,000         | 00           | .003                | 150 00    |

Represents retail sales/services.

Represents only motor vehicle sales/leases.

**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 [dor.wa.gov](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 [dor.wa.gov](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 [dor.wa.gov](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.