

**Revenue Development Area  
Codes Discontinued  
Effective January 1, 2010**

*Effective January 1, 2010*, the Revenue Development Area (RDA) codes listed below will no longer be used. Please review the following chart to determine which location code(s) your business should use. This location code change is a reporting change only; **the rate has not changed**.

RDAs are authorized by Revised Code of Washington (RCW) 39.102.090 and were created to track sales within certain areas so those areas could receive state funding to assist with community revitalization. ESSB 5901 removed the requirement to use a separate location code when reporting retail sales within an RDA.

**Reporting Instructions for Retail Sales:**

Businesses that report retail sales (**other than sales or leases of motor vehicles or transient lodging**) will need to report using the following location codes and rates. The following rates exclude King County Food and Beverage tax (where applicable):

Location	Discontinued RDA Location Code	Correct Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Vancouver	0665	0605	.017	.065	.082
Bothell/King County	1766	1706	.030	.065	.095
Federal Way	1792	1732	.030	.065	.095
Puyallup	2771	2711	.028	.065	.093
Mount Vernon	2967	2907	.017	.065	.082
Everett	3165	3105	.027	.065	.092
Spokane County	3290	3200	.016	.065	.081
Liberty Lake	3292	3212	.022	.065	.087
Spokane County PTBA	3293	3232	.022	.065	.087
Bellingham	3781	3701	.020	.065	.085
Yakima (City)	3983	3913	.017	.065	.082

(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	Discontinued RDA Location Code	Correct Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Liberty Lake	3294	3272	.021	.065	.086
Spokane County PTBA	3296	3282	.021	.065	.086
Spokane County	3297	3260	.015	.065	.080
Bellingham	3761	3751	.019	.065	.084
Yakima	3993	3973	.014	.065	.079

**Special Reporting Instructions for Sales of Transient Lodging:**

Businesses that report sales of transient lodging will need to report using the following location codes and tax rates:

Location	Discontinued RDA Location Code	Correct Location Code	Total Sales Tax Rate
Bothell/King County	5066	5006	.086
Federal Way	5092	5032	.086
Puyallup	5171	5111	.085

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 specified RDA 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.

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 Taxpayer Account Administration  
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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.