



Whatcom County Mental Health Tax
Car Dealers and Leasing Companies
Effective January 1, 2009

Effective January 1, 2009, local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within Whatcom 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.

Table with 5 columns: Location, Location Code Number, Local Sales Tax Rate, State Sales Tax Rate, Total Sales Tax Rate. Rows include Unincorporated Areas - MVET, Unincorporated P.T.B.A. - MVET, Bellingham - MVET, Bellingham RDA - MVET, Blaine - MVET, Everson - MVET, Ferndale - MVET, Lynden - MVET, Nooksack - MVET, Sumas - MVET.

(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	3700	.014	.065	.079
Unincorporated P.T.B.A.	3737	.020	.065	.085
Bellingham	3701	.020	.065	.085
Bellingham RDA	3781	.020	.065	.085
Blaine	3702	.020	.065	.085
Everson	3703	.020	.065	.085
Ferndale	3704	.020	.065	.085
Lynden	3705	.020	.065	.085
Nooksack	3706	.020	.065	.085
Sumas	3707	.020	.065	.085

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 Whatcom County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3701	10,000	00	.020	200	00
3751	50,000	00	.019	950	00
TOTAL TAXABLE	60,000	00	TOTAL	1,150	00
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. 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 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 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.