WASHINGTON STATE DEPARTMENT OF REVENUE

LOCAL SALES TAX CHANGE

Whatcom County Mental Health Tax
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.

The new rates of sales tax are:

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

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.

(PD 12-5-08)