Walla Walla County Mental Health Tax
Car Dealers and Leasing Companies
Effective January 1, 2012

Effective January 1, 2012, sales and use tax within all of Walla Walla 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 Walla Walla County. Persons or businesses within these areas 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	3650	.013	.065	.078
Unincorporated PTBA - MVET	3686	.019	.065	.084
College Place - MVET	3651	.019	.065	.084
Prescott - MVET	3652	.013	.065	.078
Waitsburg - MVET	3653	.013	.065	.078
Walla Walla (City) - MVET	3654	.019	.065	.084

(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	3600	.016	.065	.081
Unincorporated PTBA	3636	.022	.065	.087
College Place	3601	.022	.065	.087
Prescott	3602	.016	.065	.081
Waitsburg	3603	.016	.065	.081
Walla Walla (City)	3604	.022	.065	.087

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 Walla Walla County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3601	10,000	00	.022	220	00
3651	50,000	00	.019	950	00
TOTAL TAXABLE	60,000	00	TOTAL	1,170	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 website 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 or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

(REV 10/21/11)