WASHINGTON STATE DEPARTMENT OF REVENUE

LOCAL SALES TAX CHANGE

City of Lynden
Transportation Benefit District
Effective April 1, 2013

Effective April 1, 2013, the City of Lynden will establish a Transportation Benefit District (TBD). Sales and use tax within the City of Lynden will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Lynden (3705). Persons or businesses within the City of Lynden will be subject to the new tax rate for reporting use tax on items purchased for their personal or business use if sales tax has not been paid.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from the public safety tax imposed**. Please refer to the City of Lynden TBD Car Dealers and Leasing Companies notice for reporting instructions.

The new rate of sales tax is:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	3700	014	.065	.079
Unincorp. P.T.B.A.	3737	.020	.065	.085
Bellingham TBD	3701	.022	.065	.087
Blaine	3702	.020	.065	.085
Everson	3703	.020	.065	.085
Ferndale TBD	3704	.022	.065	.087
Lynden TBD	**3705**	**.022**	**.065**	**.087**
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 locations 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

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.