Department of Revenue Washington State

WASHINGTON STATE DEPARTMENT OF REVENUE

LOCAL SALES TAX CHANGE

City of Mill Creek Public Safety Tax
Car Dealers and Leasing Companies
Effective April 1, 2013

Effective April 1, 2013, local sales and use tax within the City of Mill Creek will increase one-tenth of one percent (.001). The tax will be used for criminal justice and public safety purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Mill Creek. Persons or businesses within the City of Mill Creek 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 thirty-six months of motor vehicle leases, the original city/county code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Mill Creek MVET	**3169**	**.030**	**.065**	**.095**

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
Mill Creek	**3119**	**.031**	**.065**	**.096**

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 Mill Creek.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3119	10,000	00	.031	310	00
3169	50,000	00	.030	1500	00
TOTAL TAXABLE	60,000	00	TOTAL	1810	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales.

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

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.