

LOCAL SALES/USE TAX CHANGES**ASOTIN COUNTY**

Effective April 1, 2005 – Sales and use tax rates within the Asotin County Public Transportation Benefit Area (PTBA) will increase two-tenths of one-percent (.002). The new rate countywide is 7.2%.

BENTON COUNTY

Effective October 1, 2005 – Benton/Franklin County Public Transportation Benefit Area (PTBA) will increase by annexing a portion of Unincorporated Benton County (the Finley Annexation) into the Benton/Franklin County PTBA. The new unincorporated part of the county will increase by an additional six-tenths of one percent (.006), and should be reported to the location code of 0333.

CLARK COUNTY

Effective October 1, 2005 – Clark County Public Transportation Benefit Area (PTBA) will decrease to include only the City of Vancouver and its Urban Growth Boundary, all of election precincts 915, 960, 646 (located in the area connecting the Vancouver UGB and the City of Camas), and the city limits of Camas, Washougal, Battle Ground, Ridgefield, La Center and the Town of Yacolt. The new Urban Growth Boundary area and precincts 915, 960, and 646 should be reported to the location code of 0666. The local sales and use tax for the Unincorporated Area will decrease by three-tenths of one percent (.003).

Effective January 1, 2006 – Sales and use tax within the Clark County Public Transportation Benefit Area (PTBA) will increase by an additional two-tenths of one percent (.002).

Effective January 1, 2006 – Sales and use tax will increase in the city of Vancouver. The rate increase reflects the addition of the optional (.002) sales tax imposed by the city.

COWLITZ COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Cowlitz County will increase one-tenth of one-percent (.001). The new rate for the unincorporated county (0800), Castle Rock (0801), Kalama (0802) and Woodland (0805) is 7.6%. The new rate for Kelso (0803) and Longview (0804) is 7.7%. The tax will be used for criminal justice purposes.

JEFFERSON COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Jefferson County will increase one-tenth of one-percent (.001). The new rate for all locations in the county is 8.3%. The tax will be used for emergency 911 communication purposes.

KLICKITAT COUNTY

Effective January 1, 2006 – Sales and use tax in the city of Bingen will increase to 7.5%. The rate increase reflects the addition of the optional (.005) sales tax imposed by the city.

LEWIS COUNTY

Effective April 1, 2005 – Sales and use tax rates within the Lewis County Public Transportation Benefit Area will increase one-tenth of one-percent (.001). The new rate for Centralia (2101) and Chehalis (2102) is 7.9%.

PEND OREILLE COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Pend Oreille County will increase one-tenth of one-percent (.001). The new rate for all locations in the county is 7.6%. The tax will be used for criminal justice purposes.

SNOHOMISH COUNTY

Effective January 1, 2005 – Sales and use tax rates in the City of Everett Public Transportation Benefit (PTBA) Area will increase three-tenths of one-percent (.003). The new rate for all locations inside the PTBA will be 8.6%.

SPOKANE COUNTY

Effective January 1, 2005 – Sales and use tax rates within all of Spokane County will increase one-tenth of one-percent (.001). The tax will be used for public safety and criminal justice purposes. This new tax does not include the sales of motor vehicles and motor vehicle leasing which have special reporting instructions. To see the special reporting instructions and rates, refer to the Special Notice sent separately.

WHATCOM COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Whatcom County will increase one-tenth of one-percent (.001). The new rate for the unincorporated county (3700) is 7.7% and all other locations in the county is 8.3%. The tax will be used for jails and juvenile detention purposes.

WHITMAN COUNTY

Effective January 1, 2006 – Sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The tax will be used for jails and juvenile detention purposes.

YAKIMA COUNTY

Effective April 1, 2005 – Sales and use tax rates within all of Yakima County will increase three-tenths of one-percent (.003). The tax will be used for criminal justice and public safety purposes. This new tax does not include the sales of motor vehicles and motor vehicle leasing which have special reporting instructions. To see the special reporting instructions and rates, refer to the Special Notice sent separately.

WASHINGTON STATE DEPARTMENT OF REVENUE

Local Sales and Use Tax Rates

Tax Rates Effective January 1, 2006

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates.)

Note: For footnote information, please see the bottom of page 4.

SALES/USE TAX							SALES/USE TAX						
LOCATION	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total	LOCATION	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total
County/City							County/City						
ADAMS							FERRY						
Unincorp. Areas ...	0100	.011	.076				Unincorp. Areas ...	1000	.011	.076			
Hatton	0101	.011	.076										
Lind	0102	.011	.076				FRANKLIN (2)						
Othello	0103	.011	.076				Unincorp. Areas ...	1100	.012	.077			
Ritzville.....	0104	.011	.076				Unincorp. P.T.B.A.*	1111	.018	.083			
							Connell	1101	.012	.077			
ASOTIN							Kahlotus	1102	.012	.077			
Unincorp. Areas ...	0200	.005	.070	4/1/05	.007	.072	Mesa	1103	.012	.077			
Asotin (City)	0201	.005	.070	4/1/05	.007	.072							
Clarkston.....	0202	.005	.070	4/1/05	.007	.072	GARFIELD						
							Unincorp. Areas ...	1200	.010	.075			
BENTON (2)													
Unincorp. Areas ...	0300	.012	.077				GRANT						
Unincorp. P.T.B.A.*	0333	.018	.083	10/1/05	.018	.083	Unincorp. Areas ...	1300	.013	.078			
Benton City	0301	.018	.083				Coulee City.....	1301	.013	.078			
Kennewick.....	0302	.018	.083				Electric City	1302	.013	.078			
Prosser	0303	.018	.083				Ephrata.....	1303	.013	.078			
Richland.....	0304	.018	.083				George	1304	.013	.078			
							Grand Coulee.....	1305	.013	.078			
CHELAN							Hartline.....	1306	.013	.078			
Unincorp. Areas ...	0400	.015	.080				Krupp	1307	.013	.078			
Cashmere	0401	.015	.080				Mattawa.....	1308	.013	.078			
Chelan (City)	0402	.015	.080				Moses Lake.....	1309	.013	.078			
Entiat.....	0403	.015	.080				Quincy.....	1310	.013	.078			
Leavenworth	0404	.015	.080				Royal City.....	1311	.013	.078			
							Soap Lake.....	1312	.013	.078			
							Warden.....	1313	.013	.078			
CLALLAM													
Unincorp. Areas ...	0500	.018	.083				GRAYS HARBOR						
Forks.....	0501	.018	.083				Unincorp. Areas ...	1400	.018	.083			
Port Angeles	0502	.018	.083				Aberdeen.....	1401	.018	.083			
							Cosmopolis	1402	.018	.083			
CLARK (2)							Elma	1403	.018	.083			
Unincorp. Areas ...	0600	.012	.077	10/1/05	.009	.074	Hoquiam.....	1404	.018	.083			
Unincorp. P.T.B.A.*	0666	-	-	10/1/05	.012	.077	McCleary	1405	.018	.083			
		.012	.077	1/1/06	.014	.079	Montesano	1406	.018	.083			
Battle Ground.....	0601	.014	.079	1/1/06	.016	.081	Oakville	1407	.018	.083			
Camas	0602	.012	.077	1/1/06	.014	.079	Ocean Shores	1409	.018	.083			
La Center	0603	.014	.079	1/1/06	.016	.081							
Ridgefield.....	0604	.014	.079	1/1/06	.016	.081	ISLAND						
Vancouver.....	0605	.012	.077	1/1/06	.016	.081	Unincorp. Areas ...	1500	.018	.083			
Washougal	0606	.014	.079	1/1/06	.016	.081	Coupeville	1501	.018	.083			
Yacolt.....	0607	.012	.077	1/1/06	.014	.079	Langley.....	1502	.018	.083			
COLUMBIA													
Unincorp. Areas ...	0700	.010	.075				JEFFERSON						
Dayton.....	0701	.010	.075				Unincorp. Areas ...	1600	.017	.082	4/1/05	.018	.083
							Port Townsend.....	1601	.017	.082	4/1/05	.018	.083
COWLITZ													
Unincorp. Areas ...	0800	.010	.075	4/1/05	.011	.076	KING (1) (2) (3)						
Castle Rock.....	0801	.010	.075	4/1/05	.011	.076	Unincorp. Areas ** ..	1700	.019	.088 ♦			
Kalama.....	0802	.010	.075	4/1/05	.011	.076	Algona.....	1701	.019	.088 ♦			
Kelso.....	0803	.011	.076	4/1/05	.012	.077	Auburn/King	1702	.019	.088 ♦			
Longview.....	0804	.011	.076	4/1/05	.012	.077	Beaux Arts Village	1703	.019	.088 ♦			
Woodland.....	0805	.010	.075	4/1/05	.011	.076	Bellevue	1704	.019	.088 ♦			
							Black Diamond.....	1705	.019	.084			
DOUGLAS (2)							Bothell/King	1706	.019	.088 ♦			
Unincorp. Areas ...	0900	.011	.076				Burien.....	1734	.019	.088 ♦			
Unincorp. P.T.B.A.*	0909	.015	.080				Carnation.....	1707	.019	.084			
Bridgeport	0901	.011	.076				Clyde Hill	1708	.019	.088 ♦			
E. Wenatchee	0902	.015	.080				Covington.....	1712	.019	.084			
Mansfield.....	0903	.011	.076				Des Moines	1709	.019	.088 ♦			
Rock Island	0904	.015	.080										
Waterville	0905	.015	.080										

LOCATION		SALES/USE TAX					Current Comb. Total
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Rate		
KING (cont.) (1) (2) (3)							
Duvall.....	1710	.019	.084				
Enumclaw	1711	.019	.084				
Federal Way	1732	.019	.088 ♦				
Hunts Point	1713	.019	.088 ♦				
Issaquah **	1714	.019	.088 ♦				
Kenmore	1738	.019	.088 ♦				
Kent	1715	.019	.088 ♦				
Kirkland.....	1716	.019	.088 ♦				
Lake Forest Park ...	1717	.019	.088 ♦				
Maple Valley	1720	.019	.084				
Medina	1718	.019	.088 ♦				
Mercer Island.....	1719	.019	.088 ♦				
Milton/King	1731	.019	.088 ♦				
Newcastle	1736	.019	.088 ♦				
Normandy Park....	1721	.019	.088 ♦				
North Bend.....	1722	.019	.084				
Pacific/King	1723	.019	.088 ♦				
Redmond **	1724	.019	.088 ♦				
Renton **	1725	.019	.088 ♦				
Sammamish **	1739	.019	.088 ♦				
Sea-Tac	1733	.019	.088 ♦				
Seattle.....	1726	.019	.088 ♦				
Shoreline.....	1737	.019	.088 ♦				
Skykomish	1727	.019	.084				
Snoqualmie.....	1728	.019	.084				
Tukwila.....	1729	.019	.088 ♦				
Woodinville	1735	.019	.088 ♦				
KITSAP							
Unincorp. Areas ...	1800	.021	.086				
Bainbridge Island...	1804	.021	.086				
Bremerton	1801	.021	.086				
Port Orchard	1802	.021	.086				
KITTITAS							
Unincorp. Areas ...	1900	.012	.077				
Cle Elum	1901	.012	.077				
Ellensburg.....	1902	.012	.077				
Kittitas (City)	1903	.012	.077				
Roslyn.....	1904	.012	.077				
KLICKITAT							
Unincorp. Areas ...	2000	.005	.070				
Bingen.....	2001	.005	.070	1/1/06	.010	.075	
Goldendale	2002	.010	.075				
LEWIS							
Unincorp. Areas ...	2100	.012	.077				
Centralia	2101	.013	.078	4/1/05	.014	.079	
Chehalis.....	2102	.013	.078	4/1/05	.014	.079	
Morton.....	2103	.012	.077				
Mossyrock.....	2104	.012	.077				
Napavine.....	2105	.012	.077				
Pe Ell	2106	.012	.077				
Toledo.....	2107	.012	.077				
Vader	2108	.012	.077				
LINCOLN							
Unincorp. Areas ...	2200	.011	.076				
Almira.....	2201	.011	.076				
Creston	2202	.011	.076				
Davenport	2203	.011	.076				
Harrington	2204	.011	.076				
Odessa	2205	.011	.076				

LOCATION		SALES/USE TAX					Current Comb. Total
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate		
LINCOLN (cont.)							
Reardan.....	2206	.011	.076				
Sprague.....	2207	.011	.076				
MASON							
Unincorp. Areas..	2300	.018	.083				
OKANOGAN							
Unincorp. Areas....	2400	.011	.076				
Brewster	2401	.011	.076				
Conconully.....	2402	.011	.076				
Coulee Dam.....	2403	.011	.076				
Elmer City	2404	.011	.076				
Nespelem	2405	.011	.076				
Okanogan (City)	2406	.011	.076				
Omak.....	2407	.011	.076				
Oroville	2408	.011	.076				
Pateros	2409	.011	.076				
Riverside.....	2410	.011	.076				
Tonasket.....	2411	.011	.076				
Twisp	2412	.011	.076				
PACIFIC							
Unincorp. Areas....	2500	.013	.078				
Ilwaco	2501	.013	.078				
Long Beach	2502	.013	.078				
Raymond	2503	.013	.078				
PEND OREILLE							
Unincorp. Areas....	2600	.010	.075	4/1/05	.011	.076	
Cusick.....	2601	.010	.075	4/1/05	.011	.076	
Ione	2602	.010	.075	4/1/05	.011	.076	
Metaline	2603	.010	.075	4/1/05	.011	.076	
Metaline Falls	2604	.010	.075	4/1/05	.011	.076	
Newport	2605	.010	.075	4/1/05	.011	.076	
PIERCE (1) (2)							
Unincorp. Areas **	2700	.013	.082 ♦				
Unincorp. P.T.B.A.* **	2727	.019	.088 ♦				
Auburn/Pierce.....	2724	.019	.088 ♦				
Bonney Lake.....	2701	.019	.088 ♦				
Buckley	2702	.019	.084				
Carbonado.....	2703	.013	.078				
DuPont	2704	.019	.088 ♦				
Eatonville	2705	.013	.078				
Edgewood.....	2720	.019	.088 ♦				
Fife	2706	.019	.088 ♦				
Fircrest	2707	.019	.088 ♦				
Gig Harbor.....	2708	.019	.084				
Lakewood	2721	.019	.088 ♦				
Milton/Pierce.....	2709	.019	.088 ♦				
Orting.....	2710	.019	.088 ♦				
Pacific/Pierce.....	2723	.019	.088 ♦				
Puyallup.....	2711	.019	.088 ♦				
Roy	2712	.013	.078				
Ruston	2713	.019	.088 ♦				
South Prairie.....	2714	.013	.078				
Steilacoom.....	2715	.019	.088 ♦				
Sumner	2716	.019	.088 ♦				
Tacoma	2717	.019	.088 ♦				
University Place....	2719	.019	.088 ♦				
SAN JUAN							
Unincorp. Areas....	2800	.012	.077				
Friday Harbor.....	2801	.012	.077				

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total
SKAGIT (2)						
Unincorp. Areas ...	2900	.012	.077			
Unincorp. P.T.B.A.*	2929	.014	.079			
Anacortes	2901	.014	.079			
Burlington	2902	.014	.079			
Concrete	2903	.014	.079			
Hamilton	2904	.014	.079			
La Conner	2905	.014	.079			
Lyman	2906	.014	.079			
Mount Vernon	2907	.014	.079			
SKAMANIA						
Unincorp. Areas	3000	.005	.070			
North Bonneville	3001	.010	.075			
SNOHOMISH (1) (2)						
Unincorp Areas **	3100	.011	.080 ♦			
Unincorp P.T.B.A.* **	3131	.020	.089 ♦			
Arlington	3101	.020	.085			
Bothell/Snohomish..	3120	.020	.089 ♦			
Brier	3102	.020	.089 ♦			
Darrington	3103	.020	.085			
Edmonds	3104	.020	.089 ♦			
Everett	3105	.014	.083 ♦	1/01/05	.017	.086 ♦
Gold Bar	3106	.020	.085			
Granite Falls	3107	.020	.085			
Index	3108	.020	.085			
Lake Stevens	3109	.020	.085			
Lynnwood	3110	.020	.089 ♦			
Marysville	3111	.020	.085			
Mill Creek	3119	.020	.089 ♦			
Monroe	3112	.020	.085			
Mountlake Terrace..	3113	.020	.089 ♦			
Mukilteo	3114	.020	.089 ♦			
Snohomish (City) ...	3115	.020	.085			
Stanwood	3116	.020	.085			
Sultan	3117	.020	.085			
SPOKANE (2)						
Unincorp. Areas ...	3200	.013	.078	1/01/05	.014	.079
Unincorp. P.T.B.A.*	3232	.019	.084	1/01/05	.020	.085
Airway Heights	3201	.019	.084	1/01/05	.020	.085
Cheney	3202	.019	.084	1/01/05	.020	.085
Deer Park	3203	.013	.078	1/01/05	.014	.079
Fairfield	3204	.013	.078	1/01/05	.014	.079
Latah	3205	.013	.078	1/01/05	.014	.079
Liberty Lake	3212	.019	.084	1/01/05	.020	.085
Medical Lake	3206	.019	.084	1/01/05	.020	.085
Millwood	3207	.019	.084	1/01/05	.020	.085
Rockford	3208	.013	.078	1/01/05	.014	.079
Spangle	3209	.013	.078	1/01/05	.014	.079
Spokane (City)	3210	.019	.084	1/01/05	.020	.085
Spokane Valley ...	3213	.019	.084	1/01/05	.020	.085
Waverly	3211	.013	.078	1/01/05	.014	.079
STEVENS						
Unincorp. Areas ...	3300	.011	.076			
Chewelah	3301	.011	.076			
Colville	3302	.011	.076			
Kettle Falls	3303	.011	.076			
Marcus	3304	.011	.076			
Northport	3305	.011	.076			
THURSTON (2)						
Unincorp. Areas ...	3400	.013	.078			
Unincorp. P.T.B.A.* ...	3434	.019	.084			
Bucoda	3401	.013	.078			
Lacey	3402	.019	.084			

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	Comb. Total	Date of Change	Local Rate	Current Comb. Total
THURSTON (cont.)						
Olympia	3403	.019	.084			
Rainier	3404	.013	.078			
Tenino	3405	.013	.078			
Tumwater	3406	.019	.084			
WAHKIAKUM						
Unincorp. Areas	3500	.010	.075			
WALLA WALLA (2)						
Unincorp. Areas	3600	.015	.080			
Unincorp. P.T.B.A.*	3636	.018	.083			
College Place	3601	.018	.083			
Prescott	3602	.015	.080			
Waitsburg	3603	.015	.080			
WHATCOM (2)						
Unincorp. Areas	3700	.011	.076	4/1/05	.012	.077
Unincorp. P.T.B.A.*	3737	.017	.082	4/1/05	.018	.083
Bellingham	3701	.017	.082	4/1/05	.018	.083
Blaine	3702	.017	.082	4/1/05	.018	.083
Everson	3703	.017	.082	4/1/05	.018	.083
Ferndale	3704	.017	.082	4/1/05	.018	.083
Lynden	3705	.017	.082	4/1/05	.018	.083
Nooksack	3706	.017	.082	4/1/05	.018	.083
Sumas	3707	.017	.082	4/1/05	.018	.083
WHITMAN						
Unincorp. Areas	3800	.011	.076	1/1/06	.012	.077
Albion	3801	.011	.076	1/1/06	.012	.077
Colfax	3802	.011	.076	1/1/06	.012	.077
Colton	3803	.011	.076	1/1/06	.012	.077
Endicott	3804	.011	.076	1/1/06	.012	.077
Farmington	3805	.011	.076	1/1/06	.012	.077
Garfield	3806	.011	.076	1/1/06	.012	.077
La Crosse	3807	.011	.076	1/1/06	.012	.077
Lamont	3808	.011	.076	1/1/06	.012	.077
Malden	3809	.011	.076	1/1/06	.012	.077
Oakesdale	3810	.011	.076	1/1/06	.012	.077
Palouse	3811	.011	.076	1/1/06	.012	.077
Pullman	3812	.011	.076	1/1/06	.012	.077
Rosalia	3813	.011	.076	1/1/06	.012	.077
St. John	3814	.011	.076	1/1/06	.012	.077
Tekoa	3815	.011	.076	1/1/06	.012	.077
Uniontown	3816	.011	.076	1/1/06	.012	.077
YAKIMA						
Unincorp. Areas	3900	.011	.076	4/1/05	.014	.079
Grandview	3901	.011	.076	4/1/05	.014	.079
Granger	3902	.011	.076	4/1/05	.014	.079
Harrah	3903	.011	.076	4/1/05	.014	.079
Mabton	3904	.011	.076	4/1/05	.014	.079
Moxee City	3905	.011	.076	4/1/05	.014	.079
Naches	3906	.011	.076	4/1/05	.014	.079
Selah	3907	.011	.076	4/1/05	.014	.079
Sunnyside	3908	.011	.076	4/1/05	.014	.079
Tieton	3909	.011	.076	4/1/05	.014	.079
Toppenish	3910	.011	.076	4/1/05	.014	.079
Union Gap	3911	.011	.076	4/1/05	.014	.079
Wapato	3912	.011	.076	4/1/05	.014	.079
Yakima (City)	3913	.014	.079	4/1/05	.017	.082
Zillah	3914	.011	.076	4/1/05	.014	.079

FOOTNOTES:

- ♦ The combined total includes 6.5% state, local, and RTA rates for King, Pierce, and Snohomish counties.
- Unincorporated Areas are locations outside incorporated city limits.
P.T.B.A. – Public Transportation Benefit Area.
- ** Area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.
- King County Food & Beverage is in addition to state and local sales tax for restaurants, taverns and bars at .005. (See WAC 458-20-12401.)