

# Local Sales and Use Tax Rates and Changes

Effective January 1, 2005

## Local Sales/Use Tax Changes

Sales and use tax rates within all of Spokane County will increase one-tenth of one-percent (0.001). This increase was approved by public vote during the September 2004 election. The tax will be used for public safety and criminal justice purposes. 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 this increase. For an exempt sale or use, there are special reporting instructions. To see the special reporting instructions and rates, refer to the Special Notice sent separately.

Sales and use tax rates in the City of Everett Public Transportation Benefit (PTBA) Area will increase three-tenths of one-percent (0.003). The new rate for all locations inside the PTBA will be 8.6%. This increase was approved by the City of Everett voters to increase funding for the public transportation district.

## Motor Vehicle Sales, Leases and Rentals

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price.

This tax is in addition to the state and local sales tax. The **additional** tax is not due when the rental car tax applies.

## Join the pack!

✓ 92,500 filers and counting ...



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WASHINGTON STATE DEPARTMENT OF REVENUE

**Local Sales and Use Tax Rates**

**Tax Rates Effective January 1, 2005**

(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.

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>ADAMS</b>							<b>FRANKLIN (cont.)</b>						
Unincorp. Areas	0100	.011	.065		.076		Connell	1101	.012	.065		.077	
Hatton	0101	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Lind	0102	.011	.065		.076		Mesa	1103	.012	.065		.077	
Othello	0103	.011	.065		.076		Pasco	1104	.018	.065		.083	
Ritzville	0104	.011	.065		.076		<b>GARFIELD</b>						
Washtucna	0105	.011	.065		.076		Unincorp. Areas	1200	.010	.065		.075	
<b>ASOTIN</b>							Pomeroy	1201	.010	.065		.075	
Unincorp. Areas	0200	.005	.065		.070		<b>GRANT</b>						
Asotin (City)	0201	.005	.065		.070		Unincorp. Areas	1300	.013	.065		.078	
Clarkston	0202	.005	.065		.070		Coulee City	1301	.013	.065		.078	
<b>BENTON</b>							Electric City	1302	.013	.065		.078	
Unincorp. Areas	0300	.012	.065		.077		Ephrata	1303	.013	.065		.078	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		George	1304	.013	.065		.078	
Benton City	0301	.018	.065		.083		Grand Coulee	1305	.013	.065		.078	
Kennewick	0302	.018	.065		.083		Hartline	1306	.013	.065		.078	
Prosser	0303	.018	.065		.083		Krupp	1307	.013	.065		.078	
Richland	0304	.018	.065		.083		Mattawa	1308	.013	.065		.078	
West Richland	0305	.018	.065		.083		Moses Lake	1309	.013	.065		.078	
<b>CHELAN</b>							Quincy	1310	.013	.065		.078	
Unincorp. Areas	0400	.015	.065		.080		Royal City	1311	.013	.065		.078	
Cashmere	0401	.015	.065		.080		Soap Lake	1312	.013	.065		.078	
Chelan (City)	0402	.015	.065		.080		Warden	1313	.013	.065		.078	
Entiat	0403	.015	.065		.080		Wilson Creek	1315	.013	.065		.078	
Leavenworth	0404	.015	.065		.080		<b>GRAYS HARBOR</b>						
Wenatchee	0405	.015	.065		.080		Unincorp. Areas	1400	.018	.065		.083	
<b>CLALLAM</b>							Aberdeen	1401	.018	.065		.083	
Unincorp. Areas	0500	.018	.065		.083		Cosmopolis	1402	.018	.065		.083	
Forks	0501	.018	.065		.083		Elma	1403	.018	.065		.083	
Port Angeles	0502	.018	.065		.083		Hoquiam	1404	.018	.065		.083	
Sequim	0503	.018	.065		.083		McCleary	1405	.018	.065		.083	
<b>CLARK</b>							Montesano	1406	.018	.065		.083	
Unincorp. Areas	0600	.012	.065		.077		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.014	.065		.079		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.012	.065		.077		Westport	1408	.018	.065		.083	
La Center	0603	.014	.065		.079		<b>ISLAND</b>						
Ridgefield	0604	.014	.065		.079		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.012	.065		.077		Coupeville	1501	.018	.065		.083	
Washougal	0606	.014	.065		.079		Langley	1502	.018	.065		.083	
Yacolt	0607	.012	.065		.077		Oak Harbor	1503	.018	.065		.083	
<b>COLUMBIA</b>							<b>JEFFERSON</b>						
Unincorp. Areas	0700	.010	.065		.075		Unincorp. Areas	1600	.017	.065		.082	
Dayton	0701	.010	.065		.075		Port Townsend	1601	.017	.065		.082	
Starbuck	0702	.010	.065		.075		<b>KING</b>						
<b>COWLITZ</b>							Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Unincorp. Areas	0800	.010	.065		.075		Algonia	1701	.019	.065	.004	.088	.005
Castle Rock	0801	.010	.065		.075		Auburn/King	1702	.019	.065	.004	.088	.005
Kalama	0802	.010	.065		.075		Beaux Arts Village	1703	.019	.065	.004	.088	.005
Kelso	0803	.011	.065		.076		Bellevue	1704	.019	.065	.004	.088	.005
Longview	0804	.011	.065		.076		Black Diamond	1705	.019	.065		.084	.005
Woodland	0805	.010	.065		.075		Bothell/King	1706	.019	.065	.004	.088	.005
<b>DOUGLAS</b>							Burien	1734	.019	.065	.004	.088	.005
Unincorp. Areas	0900	.011	.065		.076		Carnation	1707	.019	.065		.084	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill	1708	.019	.065	.004	.088	.005
Bridgeport	0901	.011	.065		.076		Covington	1712	.019	.065		.084	.005
E. Wenatchee	0902	.015	.065		.080		Des Moines	1709	.019	.065	.004	.088	.005
Mansfield	0903	.011	.065		.076		Duvall	1710	.019	.065		.084	.005
Rock Island	0904	.015	.065		.080		Enumclaw	1711	.019	.065		.084	.005
Waterville	0905	.015	.065		.080		Federal Way	1732	.019	.065	.004	.088	.005
<b>FERRY</b>							Hunts Point	1713	.019	.065	.004	.088	.005
Unincorp. Areas	1000	.011	.065		.076		Issaquah**	1714	.019	.065	.004	.088	.005
Republic	1001	.011	.065		.076		Kenmore	1738	.019	.065	.004	.088	.005
<b>FRANKLIN</b>							Kent	1715	.019	.065	.004	.088	.005
Unincorp. Areas	1100	.012	.065		.077		Kirkland	1716	.019	.065	.004	.088	.005
Unincorp. P.T.B.A.*	1111	.018	.065		.083		Lake Forest Park	1717	.019	.065	.004	.088	.005

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>KING (cont.)</b>						
Maple Valley.....	1720	.019	.065		<b>.084</b>	.005
Medina.....	1718	.019	.065	.004	<b>.088</b>	.005
Mercer Island.....	1719	.019	.065	.004	<b>.088</b>	.005
Milton/King.....	1731	.019	.065	.004	<b>.088</b>	.005
Newcastle.....	1736	.019	.065	.004	<b>.088</b>	.005
Normandy Park.....	1721	.019	.065	.004	<b>.088</b>	.005
North Bend.....	1722	.019	.065		<b>.084</b>	.005
Pacific/King.....	1723	.019	.065	.004	<b>.088</b>	.005
Redmond**.....	1724	.019	.065	.004	<b>.088</b>	.005
Renton**.....	1725	.019	.065	.004	<b>.088</b>	.005
Sammamish**.....	1739	.019	.065	.004	<b>.088</b>	.005
Sea-Tac.....	1733	.019	.065	.004	<b>.088</b>	.005
Seattle.....	1726	.019	.065	.004	<b>.088</b>	.005
Shoreline.....	1737	.019	.065	.004	<b>.088</b>	.005
Skykomish.....	1727	.019	.065		<b>.084</b>	.005
Snoqualmie.....	1728	.019	.065		<b>.084</b>	.005
Tukwila.....	1729	.019	.065	.004	<b>.088</b>	.005
Woodinville.....	1735	.019	.065	.004	<b>.088</b>	.005
Yarrow Point.....	1730	.019	.065	.004	<b>.088</b>	.005
<b>KITSAP</b>						
Unincorp. Areas.....	1800	.021	.065		<b>.086</b>	
Bainbridge Island.....	1804	.021	.065		<b>.086</b>	
Bremerton.....	1801	.021	.065		<b>.086</b>	
Port Orchard.....	1802	.021	.065		<b>.086</b>	
Poulsbo.....	1803	.021	.065		<b>.086</b>	
<b>KITTITAS</b>						
Unincorp. Areas.....	1900	.012	.065		<b>.077</b>	
Cle Elum.....	1901	.012	.065		<b>.077</b>	
Ellensburg.....	1902	.012	.065		<b>.077</b>	
Kittitas (City).....	1903	.012	.065		<b>.077</b>	
Roslyn.....	1904	.012	.065		<b>.077</b>	
South Cle Elum.....	1905	.012	.065		<b>.077</b>	
<b>KLICKITAT</b>						
Unincorp. Areas.....	2000	.005	.065		<b>.070</b>	
Bingen.....	2001	.005	.065		<b>.070</b>	
Goldendale.....	2002	.010	.065		<b>.075</b>	
White Salmon.....	2003	.010	.065		<b>.075</b>	
<b>LEWIS</b>						
Unincorp. Areas.....	2100	.012	.065		<b>.077</b>	
Centralia.....	2101	.013	.065		<b>.078</b>	
Chehalis.....	2102	.013	.065		<b>.078</b>	
Morton.....	2103	.012	.065		<b>.077</b>	
Mossyrock.....	2104	.012	.065		<b>.077</b>	
Napavine.....	2105	.012	.065		<b>.077</b>	
Pe Ell.....	2106	.012	.065		<b>.077</b>	
Toledo.....	2107	.012	.065		<b>.077</b>	
Vader.....	2108	.012	.065		<b>.077</b>	
Winlock.....	2109	.012	.065		<b>.077</b>	
<b>LINCOLN</b>						
Unincorp. Areas.....	2200	.011	.065		<b>.076</b>	
Almira.....	2201	.011	.065		<b>.076</b>	
Creston.....	2202	.011	.065		<b>.076</b>	
Davenport.....	2203	.011	.065		<b>.076</b>	
Harrington.....	2204	.011	.065		<b>.076</b>	
Odessa.....	2205	.011	.065		<b>.076</b>	
Reardan.....	2206	.011	.065		<b>.076</b>	
Sprague.....	2207	.011	.065		<b>.076</b>	
Wilbur.....	2208	.011	.065		<b>.076</b>	
<b>MASON</b>						
Unincorp. Areas.....	2300	.018	.065		<b>.083</b>	
Shelton.....	2301	.018	.065		<b>.083</b>	
<b>OKANOGAN</b>						
Unincorp. Areas.....	2400	.011	.065		<b>.076</b>	
Brewster.....	2401	.011	.065		<b>.076</b>	
Conconully.....	2402	.011	.065		<b>.076</b>	
Coulee Dam.....	2403	.011	.065		<b>.076</b>	
Elmer City.....	2404	.011	.065		<b>.076</b>	
Nespelem.....	2405	.011	.065		<b>.076</b>	
Okanogan (City).....	2406	.011	.065		<b>.076</b>	
Omak.....	2407	.011	.065		<b>.076</b>	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>OKANOGAN (cont.)</b>						
Oroville.....	2408	.011	.065		<b>.076</b>	
Pateros.....	2409	.011	.065		<b>.076</b>	
Riverside.....	2410	.011	.065		<b>.076</b>	
Tonasket.....	2411	.011	.065		<b>.076</b>	
Twisp.....	2412	.011	.065		<b>.076</b>	
Winthrop.....	2413	.011	.065		<b>.076</b>	
<b>PACIFIC</b>						
Unincorp. Areas.....	2500	.013	.065		<b>.078</b>	
Ilwaco.....	2501	.013	.065		<b>.078</b>	
Long Beach.....	2502	.013	.065		<b>.078</b>	
Raymond.....	2503	.013	.065		<b>.078</b>	
South Bend.....	2504	.013	.065		<b>.078</b>	
<b>PEND OREILLE</b>						
Unincorp. Areas.....	2600	.010	.065		<b>.075</b>	
Cusick.....	2601	.010	.065		<b>.075</b>	
Ione.....	2602	.010	.065		<b>.075</b>	
Metaline.....	2603	.010	.065		<b>.075</b>	
Metaline Falls.....	2604	.010	.065		<b>.075</b>	
Newport.....	2605	.010	.065		<b>.075</b>	
<b>PIERCE</b>						
Unincorp. Areas**.....	2700	.013	.065	.004	<b>.082</b>	
Unincorp. P.T.B.A.* **.....	2727	.019	.065	.004	<b>.088</b>	
Auburn/Pierce.....	2724	.019	.065	.004	<b>.088</b>	
Bonney Lake.....	2701	.019	.065	.004	<b>.088</b>	
Buckley.....	2702	.019	.065		<b>.084</b>	
Carbonado.....	2703	.013	.065		<b>.078</b>	
DuPont.....	2704	.019	.065	.004	<b>.088</b>	
Eatonville.....	2705	.013	.065		<b>.078</b>	
Edgewood.....	2720	.019	.065	.004	<b>.088</b>	
Fife.....	2706	.019	.065	.004	<b>.088</b>	
Fircrest.....	2707	.019	.065	.004	<b>.088</b>	
Gig Harbor.....	2708	.019	.065		<b>.084</b>	
Lakewood.....	2721	.019	.065	.004	<b>.088</b>	
Milton/Pierce.....	2709	.019	.065	.004	<b>.088</b>	
Orting.....	2710	.019	.065	.004	<b>.088</b>	
Pacific/Pierce.....	2723	.019	.065	.004	<b>.088</b>	
Puyallup.....	2711	.019	.065	.004	<b>.088</b>	
Roy.....	2712	.013	.065		<b>.078</b>	
Ruston.....	2713	.019	.065	.004	<b>.088</b>	
South Prairie.....	2714	.013	.065		<b>.078</b>	
Steilacoom.....	2715	.019	.065	.004	<b>.088</b>	
Sumner.....	2716	.019	.065	.004	<b>.088</b>	
Tacoma.....	2717	.019	.065	.004	<b>.088</b>	
University Place.....	2719	.019	.065	.004	<b>.088</b>	
Wilkeson.....	2718	.013	.065		<b>.078</b>	
<b>SAN JUAN</b>						
Unincorp. Areas.....	2800	.012	.065		<b>.077</b>	
Friday Harbor.....	2801	.012	.065		<b>.077</b>	
<b>SKAGIT</b>						
Unincorp. Areas.....	2900	.012	.065		<b>.077</b>	
Unincorp. P.T.B.A.*.....	2929	.014	.065		<b>.079</b>	
Anacortes.....	2901	.014	.065		<b>.079</b>	
Burlington.....	2902	.014	.065		<b>.079</b>	
Concrete.....	2903	.014	.065		<b>.079</b>	
Hamilton.....	2904	.014	.065		<b>.079</b>	
La Conner.....	2905	.014	.065		<b>.079</b>	
Lyman.....	2906	.014	.065		<b>.079</b>	
Mount Vernon.....	2907	.014	.065		<b>.079</b>	
Sedro Woolley.....	2908	.014	.065		<b>.079</b>	
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000	.005	.065		<b>.070</b>	
North Bonneville.....	3001	.010	.065		<b>.075</b>	
Stevenson.....	3002	.005	.065		<b>.070</b>	
<b>SNOHOMISH (Eff. 1/1/05)</b>						
Unincorp. Areas**.....	3100	.011	.065	.004	<b>.080</b>	
Unincorp. P.T.B.A.* **.....	3131	.020	.065	.004	<b>.089</b>	
Arlington.....	3101	.020	.065		<b>.085</b>	
Bothell/Snohomish.....	3120	.020	.065	.004	<b>.089</b>	
Brier.....	3102	.020	.065	.004	<b>.089</b>	
Darrington.....	3103	.020	.065		<b>.085</b>	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>SNOHOMISH (cont.)</b> (Eff. 1/1/05)						
Edmonds	3104	.020	.065	.004	.089	
Everett	3105	.017	.065	.004	.086	
Gold Bar	3106	.020	.065		.085	
Granite Falls	3107	.020	.065		.085	
Index	3108	.020	.065		.085	
Lake Stevens	3109	.020	.065		.085	
Lynnwood	3110	.020	.065	.004	.089	
Marysville	3111	.020	.065		.085	
Mill Creek	3119	.020	.065	.004	.089	
Monroe	3112	.020	.065		.085	
Mountlake Terrace	3113	.020	.065	.004	.089	
Mukilteo	3114	.020	.065	.004	.089	
Snohomish (City)	3115	.020	.065		.085	
Stanwood	3116	.020	.065		.085	
Sultan	3117	.020	.065		.085	
Woodway	3118	.020	.065	.004	.089	
<b>SPOKANE</b> (Eff. 1/1/05)						
Unincorp. Areas	3200	.014	.065		.079	
Unincorp. P.T.B.A.*	3232	.020	.065		.085	
Airway Heights	3201	.020	.065		.085	
Cheney	3202	.020	.065		.085	
Deer Park	3203	.014	.065		.079	
Fairfield	3204	.014	.065		.079	
Latah	3205	.014	.065		.079	
Liberty Lake	3212	.020	.065		.085	
Medical Lake	3206	.020	.065		.085	
Millwood	3207	.020	.065		.085	
Rockford	3208	.014	.065		.079	
Spangle	3209	.014	.065		.079	
Spokane (City)	3210	.020	.065		.085	
Spokane Valley	3213	.020	.065		.085	
Waverly	3211	.014	.065		.079	
<b>STEVENS</b>						
Unincorp. Areas	3300	.011	.065		.076	
Chewelah	3301	.011	.065		.076	
Colville	3302	.011	.065		.076	
Kettle Falls	3303	.011	.065		.076	
Marcus	3304	.011	.065		.076	
Northport	3305	.011	.065		.076	
Springdale	3306	.011	.065		.076	
<b>THURSTON</b>						
Unincorp. Areas	3400	.013	.065		.078	
Unincorp. P.T.B.A.*	3434	.019	.065		.084	
Bucoda	3401	.013	.065		.078	
Lacey	3402	.019	.065		.084	
Olympia	3403	.019	.065		.084	
Rainier	3404	.013	.065		.078	
Tenino	3405	.013	.065		.078	
Tumwater	3406	.019	.065		.084	
Yelm	3407	.019	.065		.084	
<b>WAHKIAKUM</b>						
Unincorp. Areas	3500	.010	.065		.075	
Cathlamet	3501	.010	.065		.075	
<b>WALLA WALLA</b>						
Unincorp. Areas	3600	.015	.065		.080	
Unincorp. P.T.B.A.*	3636	.018	.065		.083	
College Place	3601	.018	.065		.083	
Prescott	3602	.015	.065		.080	
Waitsburg	3603	.015	.065		.080	
Walla Walla (City)	3604	.018	.065		.083	
<b>WHATCOM</b>						
Unincorp. Areas	3700	.011	.065		.076	
Unincorp. P.T.B.A.*	3737	.017	.065		.082	
Bellingham	3701	.017	.065		.082	
Blaine	3702	.017	.065		.082	
Everson	3703	.017	.065		.082	
Ferndale	3704	.017	.065		.082	
Lynden	3705	.017	.065		.082	
Nooksack	3706	.017	.065		.082	
Sumas	3707	.017	.065		.082	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>WHITMAN</b>						
Unincorp. Areas	3800	.011	.065		.076	
Albion	3801	.011	.065		.076	
Colfax	3802	.011	.065		.076	
Colton	3803	.011	.065		.076	
Endicott	3804	.011	.065		.076	
Farmington	3805	.011	.065		.076	
Garfield	3806	.011	.065		.076	
La Crosse	3807	.011	.065		.076	
Lamont	3808	.011	.065		.076	
Malden	3809	.011	.065		.076	
Oakesdale	3810	.011	.065		.076	
Palouse	3811	.011	.065		.076	
Pullman	3812	.011	.065		.076	
Rosalia	3813	.011	.065		.076	
St. John	3814	.011	.065		.076	
Tekoa	3815	.011	.065		.076	
Uniontown	3816	.011	.065		.076	
<b>YAKIMA</b>						
Unincorp. Areas	3900	.011	.065		.076	
Grandview	3901	.011	.065		.076	
Granger	3902	.011	.065		.076	
Harrah	3903	.011	.065		.076	
Mabton	3904	.011	.065		.076	
Moxee City	3905	.011	.065		.076	
Naches	3906	.011	.065		.076	
Selah	3907	.011	.065		.076	
Sunnyside	3908	.011	.065		.076	
Tieton	3909	.011	.065		.076	
Toppenish	3910	.011	.065		.076	
Union Gap	3911	.011	.065		.076	
Wapato	3912	.011	.065		.076	
Yakima (City)	3913	.014	.065		.079	
Zillah	3914	.011	.065		.076	

**FOOTNOTES:**

- (1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*
- (2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401.)

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area.

\*\* Partially included within the RTA district. Additional .004 may not be due based on location.

For tax assistance, visit <http://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.