

Local Sales and Use Tax Rates and Changes

Local Sales/Use Tax Changes (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 (0.002).

The new rate countywide is 7.2%. This increase is a direct result by County voters to increase funding for their public transportation district.

Sales and use tax rates within all of Cowlitz County will increase one-tenth of one-percent (0.001).

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%. This increase was approved by public vote during the November 2004 election. The tax will be used for criminal justice purposes.

Sales and use tax rates within all of Jefferson County will increase one-tenth of one-percent (0.001). The new rate for all locations in the county is 8.3%. This increase was approved by public vote during the November 2004 election. The tax will be used for emergency 911 communication purposes.

Sales and use tax rates within the Lewis County Public Transportation Benefit Area will increase one-tenth of one-percent (0.001). The new rate for Centralia (2101) and Chehalis (2102) is 7.9%.

This increase is a direct result by County voters to increase funding for their public transportation district.

Sales and use tax rates within all of Pend Oreille County will increase one-tenth of one-percent (0.001). The new rate for all locations in the county is 7.6%. The tax will be used for criminal justice purposes.

Sales and use tax rates within all of Whatcom County will increase one-tenth of one-percent (0.001). The new rate for the unincorporated county (3700) is 7.7% and all other locations in the county is 8.3%. This increase was approved by public vote during the November 2004 election. The tax will be used for jails and juvenile detention purposes.

Sales and use tax rates within all of Yakima County will increase three-tenths of one-percent (0.003). This increase was approved by public vote during the November 2004 election. 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.

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.

E-filing Sizzles for Outback

Electronic filing sizzles like a Porterhouse flame-broiled to perfection, says the accounting manager for the Outback Steakhouse chain.

“It’s really the best way to file tax returns, because it is easier and helps us avoid making mistakes,” said Dan Birdsey of the Issaquah-based Evergreen Restaurant Group, which franchises the Florida-based Outback Steakhouse restaurants in the Pacific Northwest.

To get a better taste for E-file, jump over to the Online Services icon area at <http://dor.wa.gov> or call 1-877-345-3353.



Dan Birdsey

WASHINGTON STATE DEPARTMENT OF REVENUE

Local Sales and Use Tax Rates

Tax Rates Effective April 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)
ADAMS							FRANKLIN (cont.)						
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		GARFIELD						
Washucona	0105	.011	.065		.076		Unincorp. Areas	1200	.010	.065		.075	
ASOTIN (Eff. 4/1/05)							Pomeroy	1201	.010	.065		.075	
Unincorp. Areas	0200	.007	.065		.072		GRANT						
Asotin (City)	0201	.007	.065		.072		Unincorp. Areas	1300	.013	.065		.078	
Clarkston	0202	.007	.065		.072		Coulee City	1301	.013	.065		.078	
BENTON							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	
CHELAN							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		GRAYS HARBOR						
Wenatchee	0405	.015	.065		.080		Unincorp. Areas	1400	.018	.065		.083	
CLALLAM							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	
CLARK							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		ISLAND						
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	
COLUMBIA							JEFFERSON (Eff. 4/1/05)						
Unincorp. Areas	0700	.010	.065		.075		Unincorp. Areas	1600	.018	.065		.083	
Dayton	0701	.010	.065		.075		Port Townsend	1601	.018	.065		.083	
Starbuck	0702	.010	.065		.075		KING						
COWLITZ (Eff. 4/1/05)							Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Unincorp. Areas	0800	.011	.065		.076		Algona	1701	.019	.065	.004	.088	.005
Castle Rock	0801	.011	.065		.076		Auburn/King	1702	.019	.065	.004	.088	.005
Kalama	0802	.011	.065		.076		Beaux Arts Village	1703	.019	.065	.004	.088	.005
Kelso	0803	.012	.065		.077		Bellevue	1704	.019	.065	.004	.088	.005
Longview	0804	.012	.065		.077		Black Diamond	1705	.019	.065		.084	.005
Woodland	0805	.011	.065		.076		Bothell/King	1706	.019	.065	.004	.088	.005
DOUGLAS							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
FERRY							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
FRANKLIN							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)
KING (cont.)						
Maple Valley.....	1720	.019	.065		.084	
Medina.....	1718	.019	.065	.004	.088	
Mercer Island.....	1719	.019	.065	.004	.088	
Milton/King.....	1731	.019	.065	.004	.088	
Newcastle.....	1736	.019	.065	.004	.088	
Normandy Park.....	1721	.019	.065	.004	.088	
North Bend.....	1722	.019	.065		.084	
Pacific/King.....	1723	.019	.065	.004	.088	
Redmond**.....	1724	.019	.065	.004	.088	
Renton**.....	1725	.019	.065	.004	.088	
Sammamish*.....	1739	.019	.065	.004	.088	
Sea-Tac.....	1733	.019	.065	.004	.088	
Seattle.....	1726	.019	.065	.004	.088	
Shoreline.....	1737	.019	.065	.004	.088	
Skykomish.....	1727	.019	.065		.084	
Snoqualmie.....	1728	.019	.065		.084	
Tukwila.....	1729	.019	.065	.004	.088	
Woodinville.....	1735	.019	.065	.004	.088	
Yarrow Point.....	1730	.019	.065	.004	.088	
KITSAP						
Unincorp. Areas.....	1800	.021	.065		.086	
Bainbridge Island.....	1804	.021	.065		.086	
Bremerton.....	1801	.021	.065		.086	
Port Orchard.....	1802	.021	.065		.086	
Poulsbo.....	1803	.021	.065		.086	
KITTITAS						
Unincorp. Areas.....	1900	.012	.065		.077	
Cle Elum.....	1901	.012	.065		.077	
Ellensburg.....	1902	.012	.065		.077	
Kittitas (City).....	1903	.012	.065		.077	
Roslyn.....	1904	.012	.065		.077	
South Cle Elum.....	1905	.012	.065		.077	
KLICKITAT						
Unincorp. Areas.....	2000	.005	.065		.070	
Bingen.....	2001	.005	.065		.070	
Goldendale.....	2002	.010	.065		.075	
White Salmon.....	2003	.010	.065		.075	
LEWIS (Eff. 4/1/05)						
Unincorp. Areas.....	2100	.012	.065		.077	
Centralia.....	2101	.014	.065		.079	
Chehalis.....	2102	.014	.065		.079	
Morton.....	2103	.012	.065		.077	
Mossyrock.....	2104	.012	.065		.077	
Napavine.....	2105	.012	.065		.077	
Pe Ell.....	2106	.012	.065		.077	
Toledo.....	2107	.012	.065		.077	
Vader.....	2108	.012	.065		.077	
Winlock.....	2109	.012	.065		.077	
LINCOLN						
Unincorp. Areas.....	2200	.011	.065		.076	
Almira.....	2201	.011	.065		.076	
Creston.....	2202	.011	.065		.076	
Davenport.....	2203	.011	.065		.076	
Harrington.....	2204	.011	.065		.076	
Odessa.....	2205	.011	.065		.076	
Reardan.....	2206	.011	.065		.076	
Sprague.....	2207	.011	.065		.076	
Wilbur.....	2208	.011	.065		.076	
MASON						
Unincorp. Areas.....	2300	.018	.065		.083	
Shelton.....	2301	.018	.065		.083	
OKANOGAN						
Unincorp. Areas.....	2400	.011	.065		.076	
Brewster.....	2401	.011	.065		.076	
Conconully.....	2402	.011	.065		.076	
Coulee Dam.....	2403	.011	.065		.076	
Elmer City.....	2404	.011	.065		.076	
Nespelem.....	2405	.011	.065		.076	
Okanogan (City).....	2406	.011	.065		.076	
Omak.....	2407	.011	.065		.076	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.)						
Oroville.....	2408	.011	.065		.076	
Pateros.....	2409	.011	.065		.076	
Riverside.....	2410	.011	.065		.076	
Tonasket.....	2411	.011	.065		.076	
Twisp.....	2412	.011	.065		.076	
Winthrop.....	2413	.011	.065		.076	
PACIFIC						
Unincorp. Areas.....	2500	.013	.065		.078	
Ilwaco.....	2501	.013	.065		.078	
Long Beach.....	2502	.013	.065		.078	
Raymond.....	2503	.013	.065		.078	
South Bend.....	2504	.013	.065		.078	
PEND OREILLE (Eff. 4/1/05)						
Unincorp. Areas.....	2600	.011	.065		.076	
Cusick.....	2601	.011	.065		.076	
Ilwaco.....	2602	.011	.065		.076	
Metaline.....	2603	.011	.065		.076	
Metaline Falls.....	2604	.011	.065		.076	
Newport.....	2605	.011	.065		.076	
PIERCE						
Unincorp. Areas**.....	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.* **.....	2727	.019	.065	.004	.088	
Auburn/Pierce.....	2724	.019	.065	.004	.088	
Bonney Lake.....	2701	.019	.065	.004	.088	
Buckley.....	2702	.019	.065		.084	
Carbonado.....	2703	.013	.065		.078	
DuPont.....	2704	.019	.065	.004	.088	
Eatonville.....	2705	.013	.065		.078	
Edgewood.....	2720	.019	.065	.004	.088	
Fife.....	2706	.019	.065	.004	.088	
Fircrest.....	2707	.019	.065	.004	.088	
Gig Harbor.....	2708	.019	.065		.084	
Lakewood.....	2721	.019	.065	.004	.088	
Milton/Pierce.....	2709	.019	.065	.004	.088	
Orting.....	2710	.019	.065	.004	.088	
Pacific/Pierce.....	2723	.019	.065	.004	.088	
Puyallup.....	2711	.019	.065	.004	.088	
Roy.....	2712	.013	.065		.078	
Ruston.....	2713	.019	.065	.004	.088	
South Prairie.....	2714	.013	.065		.078	
Steilacoom.....	2715	.019	.065	.004	.088	
Sumner.....	2716	.019	.065	.004	.088	
Tacoma.....	2717	.019	.065	.004	.088	
University Place.....	2719	.019	.065	.004	.088	
Wilkeson.....	2718	.013	.065		.078	
SAN JUAN						
Unincorp. Areas.....	2800	.012	.065		.077	
Friday Harbor.....	2801	.012	.065		.077	
SKAGIT						
Unincorp. Areas.....	2900	.012	.065		.077	
Unincorp. P.T.B.A.*.....	2929	.014	.065		.079	
Anacortes.....	2901	.014	.065		.079	
Burlington.....	2902	.014	.065		.079	
Concrete.....	2903	.014	.065		.079	
Hamilton.....	2904	.014	.065		.079	
La Conner.....	2905	.014	.065		.079	
Lyman.....	2906	.014	.065		.079	
Mount Vernon.....	2907	.014	.065		.079	
Sedro Woolley.....	2908	.014	.065		.079	
SKAMANIA						
Unincorp. Areas.....	3000	.005	.065		.070	
North Bonneville.....	3001	.010	.065		.075	
Stevenson.....	3002	.005	.065		.070	
SNOHOMISH						
Unincorp. Areas**.....	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.* **.....	3131	.020	.065	.004	.089	
Arlington.....	3101	.020	.065		.085	
Bothell/Snohomish.....	3120	.020	.065	.004	.089	
Brier.....	3102	.020	.065	.004	.089	
Darrington.....	3103	.020	.065		.085	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
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	
SPOKANE						
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	
STEVENS						
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	
THURSTON						
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	
WAHKIAKUM						
Unincorp. Areas	3500	.010	.065		.075	
Cathlamet	3501	.010	.065		.075	
WALLA WALLA						
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	
WHATCOM (Eff. 4/1/05)						
Unincorp. Areas	3700	.012	.065		.077	
Unincorp. P.T.B.A.*	3737	.018	.065		.083	
Bellingham	3701	.018	.065		.083	
Blaine	3702	.018	.065		.083	
Everson	3703	.018	.065		.083	
Ferndale	3704	.018	.065		.083	
Lynden	3705	.018	.065		.083	
Nooksack	3706	.018	.065		.083	
Sumas	3707	.018	.065		.083	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
WHITMAN						
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	
YAKIMA (Eff. 4/1/05)						
Unincorp. Areas	3900	.014	.065		.079	
Grandview	3901	.014	.065		.079	
Granger	3902	.014	.065		.079	
Harrah	3903	.014	.065		.079	
Mabton	3904	.014	.065		.079	
Moxee City	3905	.014	.065		.079	
Naches	3906	.014	.065		.079	
Selah	3907	.014	.065		.079	
Sunnyside	3908	.014	.065		.079	
Tieton	3909	.014	.065		.079	
Toppenish	3910	.014	.065		.079	
Union Gap	3911	.014	.065		.079	
Wapato	3912	.014	.065		.079	
Yakima (City)	3913	.017	.065		.082	
Zillah	3914	.014	.065		.079	

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.