

Local Sales & Use Tax Rates & Changes

Local Sales/Use Tax Changes (Effective January 1, 2006)

CLARK COUNTY

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

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.

KLICKITAT COUNTY

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.

WHITMAN COUNTY

Sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The new rate county wide will be 7.7%. The tax will be used for jails and juvenile detention purposes.

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.

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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.

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		Unincorp. P.T.B.A.*	1111	.018	.065		.083	
Hatton	0101	.011	.065		.076		Connell	1101	.012	.065		.077	
Lind	0102	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Othello	0103	.011	.065		.076		Mesa	1103	.012	.065		.077	
Ritzville	0104	.011	.065		.076		Pasco	1104	.018	.065		.083	
Washtucna	0105	.011	.065		.076		GARFIELD						
ASOTIN							Unincorp. Areas	1200	.010	.065		.075	
Unincorp. Areas	0200	.007	.065		.072		Pomeroy	1201	.010	.065		.075	
Asotin (City)	0201	.007	.065		.072		GRANT						
Clarkston	0202	.007	.065		.072		Unincorp. Areas	1300	.013	.065		.078	
BENTON							Coulee City	1301	.013	.065		.078	
Unincorp. Areas	0300	.012	.065		.077		Electric City	1302	.013	.065		.078	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		Ephrata	1303	.013	.065		.078	
Benton City	0301	.018	.065		.083		George	1304	.013	.065		.078	
Kennewick	0302	.018	.065		.083		Grand Coulee	1305	.013	.065		.078	
Prosser	0303	.018	.065		.083		Hartline	1306	.013	.065		.078	
Richland	0304	.018	.065		.083		Krupp	1307	.013	.065		.078	
West Richland	0305	.018	.065		.083		Mattawa	1308	.013	.065		.078	
CHELAN							Moses Lake	1309	.013	.065		.078	
Unincorp. Areas	0400	.015	.065		.080		Quincy	1310	.013	.065		.078	
Cashmere	0401	.015	.065		.080		Royal City	1311	.013	.065		.078	
Chelan (City)	0402	.015	.065		.080		Soap Lake	1312	.013	.065		.078	
Entiat	0403	.015	.065		.080		Warden	1313	.013	.065		.078	
Leavenworth	0404	.015	.065		.080		Wilson Creek	1315	.013	.065		.078	
Wenatchee	0405	.015	.065		.080		GRAYS HARBOR						
CLALLAM							Unincorp. Areas	1400	.018	.065		.083	
Unincorp. Areas	0500	.018	.065		.083		Aberdeen	1401	.018	.065		.083	
Forks	0501	.018	.065		.083		Cosmopolis	1402	.018	.065		.083	
Port Angeles	0502	.018	.065		.083		Elma	1403	.018	.065		.083	
Sequim	0503	.018	.065		.083		Hoquiam	1404	.018	.065		.083	
CLARK							McCleary	1405	.018	.065		.083	
Unincorp. Areas	0600	.009	.065		.074		Montesano	1406	.018	.065		.083	
Unincorp. P.T.B.A.*	0666	.014	.065		.079		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.016	.065		.081		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.014	.065		.079		Westport	1408	.018	.065		.083	
La Center	0603	.016	.065		.081		ISLAND						
Ridgefield	0604	.016	.065		.081		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.016	.065		.081		Coupeville	1501	.018	.065		.083	
Washougal	0606	.016	.065		.081		Langley	1502	.018	.065		.083	
Yacolt	0607	.014	.065		.079		Oak Harbor	1503	.018	.065		.083	
COLUMBIA							JEFFERSON						
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							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

LOCATION		SALES/USE TAX					
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	
KING (cont.)							
Lake Forest Park	1717	.019	.065	.004	.088		
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 (Eff. 1/1/06)							
Unincorp. Areas	2000	.005	.065		.070		
Bingen	2001	.010	.065		.075		
Goldendale	2002	.010	.065		.075		
White Salmon	2003	.010	.065		.075		
LEWIS							
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		
Rearadan	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		

LOCATION		SALES/USE TAX					
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	
OKANOGAN (cont.)							
Omak	2407	.011	.065		.076		
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							
Unincorp. Areas	2600	.011	.065		.076		
Cusick	2601	.011	.065		.076		
Ione	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		

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
Darrington	3103	.020	.065		.085	
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	
WAHIAKUM						
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						
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	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
WHATCOM (cont.)						
Sumas	3707	.018	.065		.083	
WHITMAN <i>(Eff. 1/1/06)</i>						
Unincorp. Areas	3800	.012	.065		.077	
Albion	3801	.012	.065		.077	
Colfax	3802	.012	.065		.077	
Colton	3803	.012	.065		.077	
Endicott	3804	.012	.065		.077	
Farmington	3805	.012	.065		.077	
Garfield	3806	.012	.065		.077	
La Crosse	3807	.012	.065		.077	
Lamont	3808	.012	.065		.077	
Malden	3809	.012	.065		.077	
Oakesdale	3810	.012	.065		.077	
Palouse	3811	.012	.065		.077	
Pullman	3812	.012	.065		.077	
Rosalia	3813	.012	.065		.077	
St. John	3814	.012	.065		.077	
Tekoa	3815	.012	.065		.077	
Uniontown	3816	.012	.065		.077	
YAKIMA						
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.