

LOCAL SALES/USE TAX CHANGES

CLARK COUNTY

Effective April 1, 2007 - Local sales and use tax within all of Clark County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

Local sales and use tax within Unincorporated Clark County, the Clark County Public Transportation Benefit Area (PTBA), and the cities of Camas and Yacolt, will increase two-tenths of one percent (.002). The rate increase reflects the addition of the optional sales tax imposed by the county.

KING COUNTY

Effective April 1, 2007 - Local sales and use tax within all of King County will increase one-tenth of one percent (.001). The tax will be used for transportation purposes.

OKANOGAN COUNTY

Effective April 1, 2007 - Local sales and use tax within all of Okanogan County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

PIERCE COUNTY

Effective January 1, 2007 - Parts of the City of Gig Harbor and Pierce County will establish a Hospital Benefit Zone (HBZ). All activity within the HBZ should be reported to location codes 2787 or 2788. The new location codes represent a reporting change only; the rates have not changed. For more information see the City of Gig Harbor and Pierce County Hospital Benefit Zone Special Notice mailed separately, or go to our web site at <http://dor.wa.gov>.

WHATCOM COUNTY

Effective January 1, 2007 - The City of Bellingham will establish a Revenue Development Area (RDA). The RDA is an area within the City of Bellingham; business activity within the RDA should be reported to location code 3781. The new location code represents a reporting change only; the rate has not changed. For more information see the City of Bellingham Revenue Development Area Special Notice, mailed separately, or go to our web site at <http://dor.wa.gov>.

YAKIMA COUNTY

Effective July 1, 2007 - Local sales and use tax within the City of Selah will increase three-tenths of one percent (.003). The tax will be used for transportation purposes.

SPECIAL HOTEL/MOTEL TAX CHANGES

DOUGLAS COUNTY

Effective January 1, 2007, the following location in Douglas County will begin imposing a special hotel/motel tax of two percent (0.02).

Rock Island (0904).....2%

WHATCOM COUNTY

Effective July 1, 2007, the following locations in Whatcom County will begin imposing a special hotel/motel tax of two percent (0.02).

Unincorporated Areas (3700).....2%

Unincorporated P.T.B.A. (3737).....2%

Everson (3703).....2%

Nooksack (3706).....2%

Sumas (3707).....2%

TOURISM PROMOTION AREA CHARGES

CHELAN COUNTY

Effective January 1, 2007, lodging rates for some hotel, motel, and bed and breakfast facilities having 40 or more units in the City of Wenatchee Tourism Promotion Area will increase to include a \$1.00 per night of stay room charge. The charge is based upon the hotel/motel being located in the City of Wenatchee. For more information, see the City of Wenatchee Lodging Charge Special Notice, mailed separately, or go to our web site at <http://dor.wa.gov>.

Wenatchee (0405).....\$1.00 per night of stay

Changes Coming in Reporting of Regional Transit Authority (RTA) Tax

The Department is continuously looking to simplify the tax reporting process. Reporting of the RTA tax has historically been a significant source of reporting errors. In an effort to reduce these errors, the Department has decided to change the way that the RTA is reported on the excise tax returns. Starting with the January 2008 reporting period, the RTA will no longer be reported on a separate line, but will be included in the rate for each local location code within the RTA. For those locations that are partially included in the RTA, new location codes will be developed to reflect areas outside the RTA boundaries. As we get closer to implementing this change, more information will be provided. If you have questions, please contact the Department at 1-800-647-7706.

Local Sales / Use Tax & Lodging Rates

WASHINGTON STATE DEPARTMENT OF REVENUE
Local Sales/Use Tax & Lodging Rates

Tax Rates Effective January 1, 2007 - December 31, 2007

(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		Lodging			Location		Sales/Use Tax		Lodging		
County/City	Location Code	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)		County/City	Location Code	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)	
ADAMS							FRANKLIN (cont.)						
Unincorp. Areas	0100	.011	.076	.02			Unincorp. P.T.B.A.*	1111	.018	.083	.02		
Hatton	0101	.011	.076	.02			Connell	1101	.012	.077	.02		
Lind	0102	.011	.076	.02			Kahlotus	1102	.012	.077	.02		
Othello	0103	.011	.076	.02			Mesa	1103	.012	.077	.02		
Ritzville	0104	.011	.076	.02			Pasco	1104	.018	.083	.02	1.50	
Washucna	0105	.011	.076	.02			GARFIELD						
ASOTIN							Unincorp. Areas	1200	.010	.075			
Unincorp. Areas	0200	.007	.072	.02			Pomeroy	1201	.010	.075			
Asotin (City)	0201	.007	.072	.02			GRANT						
Clarkston	0202	.007	.072	.02			Unincorp. Areas	1300	.014	.079	.02		
BENTON							Coulee City	1301	.014	.079	.02		
Unincorp. Areas	0300	.012	.077				Electric City	1302	.014	.079	.02		
Unincorp. P.T.B.A.*	0333	.018	.083				Ephrata	1303	.014	.079	.02		
Benton City	0301	.018	.083				George	1304	.014	.079	.02		
Kennewick	0302	.018	.083	.02	1.50		Grand Coulee	1305	.014	.079	.02		
Prosser	0303	.018	.083	.02			Hartline	1306	.014	.079	.02		
Richland	0304	.018	.083	.02	1.50		Krupp	1307	.014	.079	.02		
West Richland	0305	.018	.083				Mattawa	1308	.014	.079	.02		
CHELAN (Eff. 1/1/07)							Moses Lake	1309	.014	.079	.02		
Unincorp. Areas	0400	.015	.080	.02			Quincy	1310	.014	.079	.02		
Cashmere	0401	.015	.080	.02			Royal City	1311	.014	.079	.02		
Chelan (City)	0402	.015	.080	.03			Soap Lake	1312	.014	.079	.02		
Entiat	0403	.015	.080	.02			Warden	1313	.014	.079	.02		
Leavenworth	0404	.015	.080	.03			Wilson Creek	1315	.014	.079	.02		
Wenatchee	0405	.015	.080	.04	1.00		GRAYS HARBOR						
CLALLAM							Unincorp. Areas	1400	.018	.083	.03		
Unincorp. Areas	0500	.019	.084	.02			Aberdeen	1401	.018	.083	.03		
Forks	0501	.019	.084	.02			Cosmopolis	1402	.018	.083	.03		
Port Angeles	0502	.019	.084	.02			Elma	1403	.018	.083	.03		
Sequim	0503	.019	.084	.02			Hoquiam	1404	.018	.083	.03		
CLARK (Eff. 4/1/07)							McCleary	1405	.018	.083	.03		
Unincorp. Areas	0600	.012	.077	.02	2.00		Montesano	1406	.018	.083	.03		
Unincorp. P.T.B.A.*	0666	.017	.082	.02	2.00		Oakville	1407	.018	.083	.03		
Battle Ground	0601	.017	.082	.02			Ocean Shores	1409	.018	.083	.03		
Camas	0602	.017	.082	.02			Westport	1408	.018	.083	.03		
La Center	0603	.017	.082	.02			ISLAND						
Ridgefield	0604	.017	.082	.02			Unincorp. Areas	1500	.018	.083	.02		
Vancouver	0605	.017	.082	.02	2.00		Coupeville	1501	.018	.083	.02		
Washougal	0606	.017	.082	.02			Langley	1502	.018	.083	.02		
Yacolt	0607	.017	.082	.02			Oak Harbor	1503	.018	.083	.02		
COLUMBIA							JEFFERSON						
Unincorp. Areas	0700	.014	.079				Unincorp. Areas	1600	.019	.084	.02		
Dayton	0701	.014	.079	.02			Port Townsend	1601	.019	.084	.02		
Starbuck	0702	.014	.079				KING (Eff. 4/1/07)						
COWLITZ						see pg 4 (6)	Unincorp. Areas**	1700	.020	.089	♦		
Unincorp. Areas	0800	.011	.076	.02/.03			Algona	1701	.020	.089	♦		
Castle Rock	0801	.011	.076	.02/.03			Auburn/King	1702	.020	.089	♦	.01	
Kalama	0802	.011	.076	.02/.03			Beaux Arts Village	1703	.020	.089	♦		
Kelso	0803	.012	.077	.02/.03			Bellevue	1704	.020	.089	♦		
Longview	0804	.012	.077	.02/.03			Black Diamond	1705	.020	.085			
Woodland	0805	.011	.076	.02/.03			Bothell/King	1706	.020	.089	♦	.01	
DOUGLAS (Eff. 1/1/07)							Burien	1734	.020	.089	♦		
Unincorp. Areas	0900	.011	.076				Carnation	1707	.020	.085			
Unincorp. P.T.B.A.*	0909	.015	.080				Clyde Hill	1708	.020	.089	♦		
Bridgeport	0901	.011	.076				Covington	1712	.020	.085			
E. Wenatchee	0902	.015	.080	.04			Des Moines	1709	.020	.089	♦	.01	
Mansfield	0903	.011	.076				Duvall	1710	.020	.085			
Rock Island	0904	.015	.080	.02			Enumclaw	1711	.020	.085			
Waterville	0905	.015	.080				Federal Way	1732	.020	.089	♦	.01	
FERRY							Hunts Point	1713	.020	.089	♦		
Unincorp. Areas	1000	.011	.076				Issaquah**	1714	.020	.089	♦	.01	
Republic	1001	.011	.076	.02			Kenmore	1738	.020	.089	♦		
FRANKLIN							Kent	1715	.020	.089	♦	.01	
Unincorp. Areas	1100	.012	.077	.02			Kirkland	1716	.020	.089	♦	.01	

Location	Sales/Use Tax			Lodging	
County/City	Location Code	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)
KING (cont.) <i>see pg 4 (7)</i>	<i>(Eff. 4/1/07)</i>				
Lake Forest Park	1717	.020	.089		
Maple Valley	1720	.020	.085		
Medina	1718	.020	.089		
Mercer Island	1719	.020	.089		
Milton/King	1731	.020	.089		
Newcastle	1736	.020	.089		
Normandy Park	1721	.020	.089		
North Bend	1722	.020	.085	.01	
Pacific/King	1723	.020	.089	.01	
Redmond**	1724	.020	.089	.01	
Renton**	1725	.020	.089	.01	
Sammamish**	1739	.020	.089		
Sea-Tac	1733	.020	.089	.01	
Seattle	1726	.020	.089		
Shoreline	1737	.020	.089		
Skykomish	1727	.020	.085		
Snoqualmie	1728	.020	.085	.01	
Tukwila	1729	.020	.089	.01	
Woodinville	1735	.020	.089	.01	
Yarrow Point	1730	.020	.089		
KITSAP					
Unincorp. Areas	1800	.021	.086	.02	
Bainbridge Island	1804	.021	.086	.02	
Bremerton	1801	.021	.086	.02	
Port Orchard	1802	.021	.086	.02	
Poulsbo	1803	.021	.086	.02	
KITTITAS					
Unincorp. Areas	1900	.012	.077		
Cle Elum	1901	.012	.077	.01	
Ellensburg	1902	.012	.077	.02	
Kittitas (City)	1903	.012	.077		
Roslyn	1904	.012	.077		
South Cle Elum	1905	.012	.077	.02	
KLICKITAT					
Unincorp. Areas	2000	.005	.070		
Bingen	2001	.010	.075		
Goldendale	2002	.010	.075	.02	
White Salmon	2003	.010	.075		
LEWIS					
Unincorp. Areas	2100	.012	.077	.02	
Centralia	2101	.014	.079	.02	
Chehalis	2102	.014	.079	.02	
Morton	2103	.012	.077	.02	
Mossyrock	2104	.012	.077	.02	
Napavine	2105	.012	.077	.02	
Pe Ell	2106	.012	.077	.02	
Toledo	2107	.012	.077	.02	
Vader	2108	.012	.077	.02	
Winlock	2109	.012	.077	.02	
LINCOLN					
Unincorp. Areas	2200	.012	.077		
Almira	2201	.012	.077		
Creston	2202	.012	.077		
Davenport	2203	.012	.077		
Harrington	2204	.012	.077		
Odessa	2205	.012	.077		
Reardan	2206	.012	.077		
Sprague	2207	.012	.077		
Wilbur	2208	.012	.077		
MASON					
Unincorp. Areas	2300	.018	.083	.02	
Shelton	2301	.018	.083	.02	
OKANOGAN <i>(Eff. 4/1/07)</i>					
Unincorp. Areas	2400	.012	.077	.02	
Brewster	2401	.012	.077	.02	
Conconully	2402	.012	.077	.02	
Coulee Dam	2403	.012	.077	.02	
Elmer City	2404	.012	.077	.02	
Nespelem	2405	.012	.077	.02	
Okanogan (City)	2406	.012	.077	.02	
Omak	2407	.012	.077	.02	

Location	Sales/Use Tax			Lodging	
County/City	Location Code	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)
OKANOGAN (cont.) <i>(Eff. 4/1/07)</i>					
Oroville	2408	.012	.077		.02
Pateros	2409	.012	.077		.02
Riverside	2410	.012	.077		.02
Tonasket	2411	.012	.077		.02
Twisp	2412	.012	.077		.02
Winthrop	2413	.012	.077		.03
PACIFIC					
Unincorp. Areas	2500	.013	.078		.02
Ilwaco	2501	.013	.078		.02
Long Beach	2502	.013	.078		.03
Raymond	2503	.013	.078		.02
South Bend	2504	.013	.078		.02
PEND OREILLE					
Unincorp. Areas	2600	.011	.076		.02
Cusick	2601	.011	.076		.02
Ione	2602	.011	.076		.02
Metaline	2603	.011	.076		.02
Metaline Falls	2604	.011	.076		.02
Newport	2605	.011	.076		.02
PIERCE <i>see pg 4 (7)</i>	<i>(Eff. 1/1/07)</i>				<i>see pg 4 (4)</i>
Unincorp. Areas**	2700	.013	.082		.02/.05
Unincorp. P.T.B.A.* **	2727	.019	.088		.02/.05
Unincorp. PTBA HBZ * ±	2787	.019	.084		.02/.05
Auburn/Pierce	2724	.019	.088		.02/.05
Bonney Lake	2701	.019	.088		.02/.05
Buckley	2702	.019	.084		.02/.05
Carbonado	2703	.013	.078		.02/.05
DuPont	2704	.019	.088		.02/.05
Eatonville	2705	.013	.078		.02/.05
Edgewood	2720	.019	.088		.02/.05
Fife	2706	.019	.088		.05
Fircrest	2707	.019	.088		.02/.05
Gig Harbor	2708	.019	.084		.02/.05
Gig Harbor HBZ ±	2788	.019	.084		.02/.05
Lakewood	2721	.019	.088		.05
Milton/Pierce	2709	.019	.088		.02/.05
Orting	2710	.019	.088		.02/.05
Pacific/Pierce	2723	.019	.088		.02/.05
Puyallup	2711	.019	.088		.05
Roy	2712	.013	.078		.02/.05
Ruston	2713	.019	.088		.02/.05
South Prairie	2714	.013	.078		.02/.05
Steilacoom	2715	.019	.088		.02/.05
Sumner	2716	.019	.088		.02/.05
Tacoma	2717	.019	.088		.02/.05
University Place	2719	.019	.088		.02/.05
Wilkeson	2718	.013	.078		.02/.05
SAN JUAN					
Unincorp. Areas	2800	.012	.077		.02
Friday Harbor	2801	.012	.077		.02
SKAGIT					
Unincorp. Areas	2900	.013	.078		.02
Unincorp. P.T.B.A.*	2929	.015	.080		.02
Anacortes	2901	.015	.080		.02
Burlington	2902	.015	.080		.02
Concrete	2903	.015	.080		.02
Hamilton	2904	.015	.080		.02
La Conner	2905	.015	.080		.02
Lyman	2906	.015	.080		.02
Mount Vernon	2907	.015	.080		.02
Sedro Woolley	2908	.015	.080		.02
SKAMANIA					
Unincorp. Areas	3000	.005	.070		.02
North Bonneville	3001	.010	.075		.02
Stevenson	3002	.005	.070		.02
SNOHOMISH					
Unincorp. Areas**	3100	.011	.080		.02
Unincorp. P.T.B.A.* **	3131	.020	.089		.02
Arlington	3101	.020	.085		.02
Bothell/Snohomish	3120	.020	.089		.02
Brier	3102	.020	.089		.02

Location	Sales/Use Tax			Lodging		
County/City	Location Code	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)	
SNOHOMISH (cont.)						
Darrington	3103	.020	.085	.02		
Edmonds	3104	.020	.089 ♦	.02		
Everett	3105	.017	.086 ♦	.02		
Gold Bar	3106	.020	.085	.02		
Granite Falls	3107	.020	.085	.02		
Index	3108	.020	.085	.02		
Lake Stevens	3109	.020	.085	.02		
Lynnwood	3110	.020	.089 ♦	.02		
Marysville	3111	.020	.085	.02		
Mill Creek	3119	.020	.089 ♦	.02		
Monroe	3112	.020	.085	.02		
Mountlake Terrace	3113	.020	.089 ♦	.02		
Mukilteo	3114	.020	.089 ♦	.02		
Snohomish (City)	3115	.020	.085	.02		
Stanwood	3116	.020	.085	.02		
Sultan	3117	.020	.085	.02		
Woodway	3118	.020	.089 ♦	.02		
SPOKANE						
Unincorp. Areas	3200	.015	.080	.02		
Unincorp. P.T.B.A.*	3232	.021	.086	.02		
Airway Heights	3201	.021	.086	.019/.039	(See note (5) below)	
Cheney	3202	.021	.086	.02		
Deer Park	3203	.015	.080	.02		
Fairfield	3204	.015	.080	.02		
Latah	3205	.015	.080	.02		
Liberty Lake	3212	.021	.086	.02		
Medical Lake	3206	.021	.086	.02		
Millwood	3207	.021	.086	.02		
Rockford	3208	.015	.080	.02		
Spangle	3209	.015	.080	.02		
Spokane (City)	3210	.021	.086	.02		
Spokane Valley	3213	.021	.086	.02		
Waverly	3211	.015	.080	.02		
Zone A	3250				1.50	
Zone B	3251				1.25	
Zone C	3252				1.00	
Zone D	3253				.50	
Zone E	3254				1.00	
Zone F	3255				.50	
STEVENS						
Unincorp. Areas	3300	.011	.076			
Chewelah	3301	.011	.076	.01		
Colville	3302	.011	.076	.015		
Kettle Falls	3303	.011	.076			
Marcus	3304	.011	.076			
Northport	3305	.011	.076	.02		
Springdale	3306	.011	.076			
THURSTON						
Unincorp. Areas	3400	.013	.078			
Unincorp. P.T.B.A.*	3434	.019	.084			
Bucoda	3401	.013	.078			
Lacey	3402	.019	.084	.02		
Olympia	3403	.019	.084	.02		
Rainier	3404	.013	.078			
Tenino	3405	.013	.078			
Tumwater	3406	.019	.084	.02		
Yelm	3407	.019	.084			
WAHIAKUM						
Unincorp. Areas	3500	.010	.075	.02		
Cathlamet	3501	.010	.075	.02		
WALLA WALLA						
Unincorp. Areas	3600	.015	.080	.02		
Unincorp. P.T.B.A.*	3636	.018	.083	.02		
College Place	3601	.018	.083	.02		
Prescott	3602	.015	.080	.02		
Waitsburg	3603	.015	.080	.02		
Walla Walla (City)	3604	.018	.083	.02		
WHATCOM						
Unincorp. Areas	3700	.013	.078	.02	(Eff. 7/1/07)	
Unincorp. P.T.B.A.*	3737	.019	.084	.02	(Eff. 7/1/07)	

Location	Sales/Use Tax			Lodging		
County/City	Location Code	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)	
WHATCOM (cont.)						
Bellingham	3701	.019	.084			.02
Bellingham RDA ±±	3781	.019	.084			.02 (Eff. 1/1/07)
Blaine	3702	.019	.084			.02
Everson	3703	.019	.084			.02 (Eff. 7/1/07)
Ferndale	3704	.019	.084			.02
Lynden	3705	.019	.084			.02
Nooksack	3706	.019	.084			.02 (Eff. 7/1/07)
Sumas	3707	.019	.084			.02 (Eff. 7/1/07)
WHITMAN						
Unincorp. Areas	3800	.013	.078			
Albion	3801	.013	.078			
Colfax	3802	.013	.078			
Colton	3803	.013	.078			
Endicott	3804	.013	.078			
Farmington	3805	.013	.078			
Garfield	3806	.013	.078			
La Crosse	3807	.013	.078			
Lamont	3808	.013	.078			
Malden	3809	.013	.078			
Oakesdale	3810	.013	.078			
Palouse	3811	.013	.078			
Pullman	3812	.013	.078			.02
Rosalia	3813	.013	.078			
St. John	3814	.013	.078			
Tekoa	3815	.013	.078			
Uniontown	3816	.013	.078			
YAKIMA (Eff. 7/1/07)						
Unincorp. Areas	3900	.014	.079			
Grandview	3901	.014	.079			
Granger	3902	.014	.079			
Harrah	3903	.014	.079			
Mabton	3904	.014	.079			
Moxee City	3905	.014	.079			
Naches	3906	.014	.079			
Selah	3907	.017	.082			
Sunnyside	3908	.014	.079			.02
Tieton	3909	.014	.079			
Toppenish	3910	.014	.079			.02
Union Gap	3911	.014	.079			.02
Wapato	3912	.014	.079			
Yakima (City)	3913	.017	.082			.03
Zillah	3914	.014	.079			
Zone A	3950					1.50
Zone B	3951					.75
Zone C	3952					.50

FOOTNOTES:

- 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.*
- The special hotel/motel tax is in addition to state and local sales tax for businesses that provide lodging.
- Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at http://dor.wa.gov/content/findtaxesandrates/SalesandUseTaxrates/LocalSales_Use.aspx#LodgingInfo.
- Special Hotel/Motel (Pierce County):
 - 25 or less rooms/spaces = .02
 - The .02 rate does not apply for Fife, Lakewood, and Puyallup
 - 26 or more rooms/spaces = .05
- Airway Heights:
 - Less than 40 rooms/spaces = .019
 - 40 or more rooms/spaces = .039
- Special Hotel/Motel (Cowlitz County):
 - Less than 40 rooms/spaces = .02
 - 40 or more rooms/spaces = .03
- Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices on our web site <http://dor.wa.gov>).
 - 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.

♦ The combined total includes 6.5% state, local, and RTA rates for King, Pierce, and Snohomish counties.

± Hospital Benefit Zone

±± Revenue Development Area

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.

