

Local Sales & Use Tax Rates & Changes

LOCAL SALES/USE TAX CHANGES

(Effective April 1, 2007)

CLARK COUNTY

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 and the Clark County Public Transportation Benefit Area (PTBA) 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

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

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.

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-filers are going places

Small businesses asked for it, we delivered! We've added VISA and MasterCard to the electronic payment choices available when you E-file.

E-file is already the most secure, convenient and error-free way to file your state excise tax returns. Now when you also pay your taxes online using your mileage plan or rewards credit card, you enjoy a little fringe benefit, too.

<http://dor.wa.gov>

e file

Need help? 1-877-345-3353



A 2.5% processing fee will apply.

WASHINGTON STATE DEPARTMENT OF REVENUE

Local Sales and Use Tax Rates

Tax Rates Effective April 1, 2007

(Tax rates are updated quarterly. Please go to our web site 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	
Wash Tucna	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	.014	.065		.079	
BENTON							Coulee City	1301	.014	.065		.079	
Unincorp. Areas	0300	.012	.065		.077		Electric City	1302	.014	.065		.079	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		Ephrata	1303	.014	.065		.079	
Benton City	0301	.018	.065		.083		George	1304	.014	.065		.079	
Kennewick	0302	.018	.065		.083		Grand Coulee	1305	.014	.065		.079	
Prosser	0303	.018	.065		.083		Hartline	1306	.014	.065		.079	
Richland	0304	.018	.065		.083		Krupp	1307	.014	.065		.079	
West Richland	0305	.018	.065		.083		Mattawa	1308	.014	.065		.079	
CHELAN							Moses Lake	1309	.014	.065		.079	
Unincorp. Areas	0400	.015	.065		.080		Quincy	1310	.014	.065		.079	
Cashmere	0401	.015	.065		.080		Royal City	1311	.014	.065		.079	
Chelan (City)	0402	.015	.065		.080		Soap Lake	1312	.014	.065		.079	
Entiat	0403	.015	.065		.080		Warden	1313	.014	.065		.079	
Leavenworth	0404	.015	.065		.080		Wilson Creek	1315	.014	.065		.079	
Wenatchee	0405	.015	.065		.080		GRAYS HARBOR						
CLALLAM							Unincorp. Areas	1400	.018	.065		.083	
Unincorp. Areas	0500	.019	.065		.084		Aberdeen	1401	.018	.065		.083	
Forks	0501	.019	.065		.084		Cosmopolis	1402	.018	.065		.083	
Port Angeles	0502	.019	.065		.084		Elma	1403	.018	.065		.083	
Sequim	0503	.019	.065		.084		Hoquiam	1404	.018	.065		.083	
CLARK (Eff. 4/1/07)							McCleary	1405	.018	.065		.083	
Unincorp. Areas	0600	.012	.065		.077		Montesano	1406	.018	.065		.083	
Unincorp. P.T.B.A.*	0666	.017	.065		.082		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.017	.065		.082		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.017	.065		.082		Westport	1408	.018	.065		.083	
La Center	0603	.017	.065		.082		ISLAND						
Ridgefield	0604	.017	.065		.082		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.017	.065		.082		Coupeville	1501	.018	.065		.083	
Washougal	0606	.017	.065		.082		Langley	1502	.018	.065		.083	
Yacolt	0607	.017	.065		.082		Oak Harbor	1503	.018	.065		.083	
COLUMBIA							JEFFERSON						
Unincorp. Areas	0700	.014	.065		.079		Unincorp. Areas	1600	.019	.065		.084	
Dayton	0701	.014	.065		.079		Port Townsend	1601	.019	.065		.084	
Starbuck	0702	.014	.065		.079		KING (Eff. 4/1/07)						
COWLITZ							Unincorp. Areas**	1700	.020	.065	.004	.089	.005
Unincorp. Areas	0800	.011	.065		.076		Albion	1701	.020	.065	.004	.089	.005
Castle Rock	0801	.011	.065		.076		Auburn/King	1702	.020	.065	.004	.089	.005
Kalama	0802	.011	.065		.076		Beaux Arts Village	1703	.020	.065	.004	.089	.005
Kelso	0803	.012	.065		.077		Bellevue	1704	.020	.065	.004	.089	.005
Longview	0804	.012	.065		.077		Black Diamond	1705	.020	.065		.085	.005
Woodland	0805	.011	.065		.076		Bothell/King	1706	.020	.065	.004	.089	.005
DOUGLAS							Burien	1734	.020	.065	.004	.089	.005
Unincorp. Areas	0900	.011	.065		.076		Carnation	1707	.020	.065		.085	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill	1708	.020	.065	.004	.089	.005
Bridgeport	0901	.011	.065		.076		Covington	1712	.020	.065		.085	.005
E. Wenatchee	0902	.015	.065		.080		Des Moines	1709	.020	.065	.004	.089	.005
Mansfield	0903	.011	.065		.076		Duvall	1710	.020	.065		.085	.005
Rock Island	0904	.015	.065		.080		Enumclaw	1711	.020	.065		.085	.005
Waterville	0905	.015	.065		.080		Federal Way	1732	.020	.065	.004	.089	.005
FERRY							Hunts Point	1713	.020	.065	.004	.089	.005
Unincorp. Areas	1000	.011	.065		.076		Issaquah**	1714	.020	.065	.004	.089	.005
Republic	1001	.011	.065		.076		Kenmore	1738	.020	.065	.004	.089	.005
FRANKLIN							Kent	1715	.020	.065	.004	.089	.005
Unincorp. Areas	1100	.012	.065		.077		Kirkland	1716	.020	.065	.004	.089	.005

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
KING (cont.) (Eff. 4/1/07)						
Lake Forest Park	1717	.020	.065	.004	.089	.005
Maple Valley	1720	.020	.065		.085	.005
Medina	1718	.020	.065	.004	.089	.005
Mercer Island	1719	.020	.065	.004	.089	.005
Milton/King	1731	.020	.065	.004	.089	.005
Newcastle	1736	.020	.065	.004	.089	.005
Normandy Park	1721	.020	.065	.004	.089	.005
North Bend	1722	.020	.065		.085	.005
Pacific/King	1723	.020	.065	.004	.089	.005
Redmond**	1724	.020	.065	.004	.089	.005
Renton**	1725	.020	.065	.004	.089	.005
Sammamish**	1739	.020	.065	.004	.089	.005
Sea-Tac	1733	.020	.065	.004	.089	.005
Seattle	1726	.020	.065	.004	.089	.005
Shoreline	1737	.020	.065	.004	.089	.005
Skykomish	1727	.020	.065		.085	.005
Snoqualmie	1728	.020	.065		.085	.005
Tukwila	1729	.020	.065	.004	.089	.005
Woodinville	1735	.020	.065	.004	.089	.005
Yarrow Point	1730	.020	.065	.004	.089	.005
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	.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	.012	.065		.077	
Almira	2201	.012	.065		.077	
Creston	2202	.012	.065		.077	
Davenport	2203	.012	.065		.077	
Harrington	2204	.012	.065		.077	
Odessa	2205	.012	.065		.077	
Rearadan	2206	.012	.065		.077	
Sprague	2207	.012	.065		.077	
Wilbur	2208	.012	.065		.077	
MASON						
Unincorp. Areas	2300	.018	.065		.083	
Shelton	2301	.018	.065		.083	
OKANOGAN (Eff. 4/1/07)						
Unincorp. Areas	2400	.012	.065		.077	
Brewster	2401	.012	.065		.077	
Conconully	2402	.012	.065		.077	
Coulee Dam	2403	.012	.065		.077	
Elmer City	2404	.012	.065		.077	
Nespelem	2405	.012	.065		.077	
Okanogan (City)	2406	.012	.065		.077	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.) (Eff. 4/1/07)						
Omak	2407	.012	.065		.077	
Oroville	2408	.012	.065		.077	
Pateros	2409	.012	.065		.077	
Riverside	2410	.012	.065		.077	
Tonasket	2411	.012	.065		.077	
Twisp	2412	.012	.065		.077	
Winthrop	2413	.012	.065		.077	
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	
Unincorp. PTBA HBZ *±	2787	.019	.065		.084	
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	
Gig Harbor HBZ ±	2788	.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	.013	.065		.078	
Unincorp. P.T.B.A.*	2929	.015	.065		.080	
Anacortes	2901	.015	.065		.080	
Burlington	2902	.015	.065		.080	
Concrete	2903	.015	.065		.080	
Hamilton	2904	.015	.065		.080	
La Conner	2905	.015	.065		.080	
Lyman	2906	.015	.065		.080	
Mount Vernon	2907	.015	.065		.080	
Sedro Woolley	2908	.015	.065		.080	
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	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
Bothell/Snohomish	3120	.020	.065	.004	.089	
Brier	3102	.020	.065	.004	.089	
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	.015	.065		.080	
Unincorp. P.T.B.A.*	3232	.021	.065		.086	
Airway Heights	3201	.021	.065		.086	
Cheney	3202	.021	.065		.086	
Deer Park	3203	.015	.065		.080	
Fairfield	3204	.015	.065		.080	
Latah	3205	.015	.065		.080	
Liberty Lake	3212	.021	.065		.086	
Medical Lake	3206	.021	.065		.086	
Millwood	3207	.021	.065		.086	
Rockford	3208	.015	.065		.080	
Spangle	3209	.015	.065		.080	
Spokane (City)	3210	.021	.065		.086	
Spokane Valley	3213	.021	.065		.086	
Waverly	3211	.015	.065		.080	
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						
Unincorp. Areas	3700	.013	.065		.078	
Unincorp. P.T.B.A.*	3737	.019	.065		.084	
Bellingham	3701	.019	.065		.084	
Bellingham RDA ±±	3781	.019	.065		.084	
Blaine	3702	.019	.065		.084	
Everson	3703	.019	.065		.084	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
WHATCOM (cont.)						
Ferndale	3704	.019	.065		.084	
Lynden	3705	.019	.065		.084	
Nooksack	3706	.019	.065		.084	
Sumas	3707	.019	.065		.084	
WHITMAN						
Unincorp. Areas	3800	.013	.065		.078	
Albion	3801	.013	.065		.078	
Colfax	3802	.013	.065		.078	
Colton	3803	.013	.065		.078	
Endicott	3804	.013	.065		.078	
Farmington	3805	.013	.065		.078	
Garfield	3806	.013	.065		.078	
La Crosse	3807	.013	.065		.078	
Lamont	3808	.013	.065		.078	
Malden	3809	.013	.065		.078	
Oakesdale	3810	.013	.065		.078	
Palouse	3811	.013	.065		.078	
Pullman	3812	.013	.065		.078	
Rosalia	3813	.013	.065		.078	
St. John	3814	.013	.065		.078	
Tekoa	3815	.013	.065		.078	
Uniontown	3816	.013	.065		.078	
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, go to our website 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).

± Hospital Benefit Zone
±± Revenue Development Area

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.

