Local Sales & Use Tax Rates & Changes

LOCAL SALES/USE TAX CHANGES

(Effective July 1, 2007)

YAKIMA COUNTY

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.

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.

RETAIL SALES TAX COLLECTION IS CHANGING IN 2008

With passage of Substitute Senate Bill 5089 ("Streamlined Sales Tax"), Washington will change from an origin-based system for sourcing local retail sales tax to a destination-based system.

What does the change mean?

Under current law, the sales tax rate is based on the location from which goods are shipped or delivered to the buyer in Washington – usually the business location. Under the new destination sourcing rules, the local sales tax rate is based on the location in Washington where the customer receives the merchandise.

Effective date: July 1, 2008

Until the July 1, 2008 effective date, nothing changes about the way you collect, report, and remit retail sales tax. Information and assistance will be provided to help affected businesses prepare for changing to destination-based sales tax sourcing.

For more information, visit our web site at http://dor.wa.gov or call the Telephone Information Center at 1-800-647-7706.

Department of Revenue
Washington State

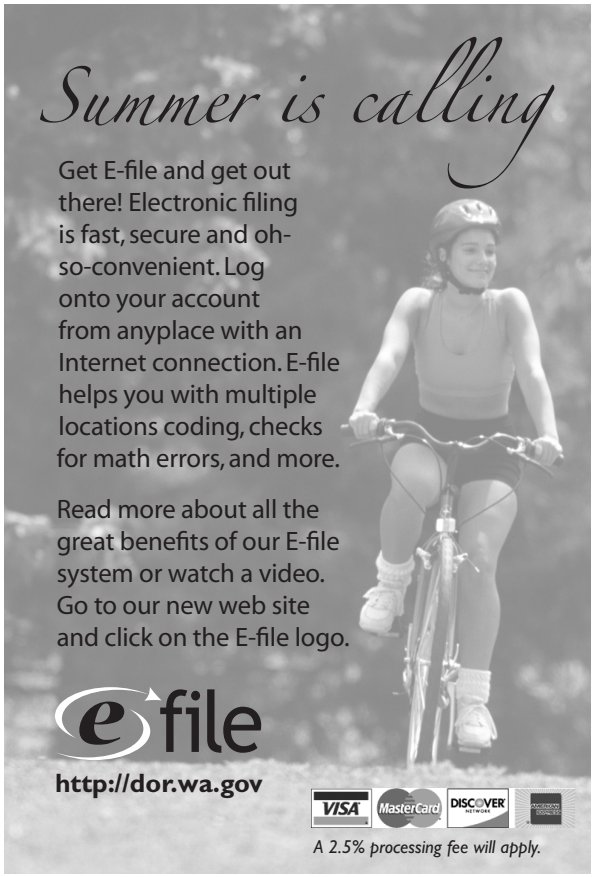
NOTICE TO SELLERS OF PREPARED FOODS

Under new guidelines adopted by the Department of Revenue, retailers of prepared foods who make utensils generally available to customers must collect retail sales tax on the sale of prepared foods and otherwise exempt food and food ingredients if the retailer's total sales of prepared foods exceed seventy-five percent (75%) of its total food and food ingredient sales.

Retailers must use a specific formula to calculate total sales of prepared foods. Additional information and examples will be available in the forthcoming publication of revised WAC 458-20-244 (effective in June 2007) and also on our web site, and by calling our Telephone Information Center at 1-800-647-7706.

The new guidelines take the place of previously published guidance in this area. The new guidelines are based on the definition of "prepared foods" established by the Streamlined Sales and Use Tax Agreement Compliance Review and Interpretations Committee.

Retailers should comply with the new guidelines as soon as possible, and must comply no later than January 1, 2008. More information on the food change will be available on our web site at http://dor.wa.gov and by calling our Telephone Information Center at 1-800-647-7706.



WASHINGTON STATE DEPARTMENT OF REVENUE

Local Sales and Use Tax Rates

Tax Rates Effective July 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				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
ADAMS						
Unincorp. Areas	0100	.011	.065		**.076**	
Hatton	0101	.011	.065		**.076**	
Lind	0102	.011	.065		**.076**	
Othello	0103	.011	.065		**.076**	
Ritzville	0104	.011	.065		**.076**	
Washtucna	0105	.011	.065		**.076**	
ASOTIN						
Unincorp. Areas	0200	.007	.065		**.072**	
Asotin (City)	0201	.007	.065		**.072**	
Clarkston	0202	.007	.065		**.072**	
BENTON						
Unincorp. Areas	0300	.012	.065		**.077**	
Unincorp. P.T.B.A.*	0333	.018	.065		**.083**	
Benton City	0301	.018	.065		**.083**	
Kennewick	0302	.018	.065		**.083**	
Prosser	0303	.018	.065		**.083**	
Richland	0304	.018	.065		**.083**	
West Richland	0305	.018	.065		**.083**	
CHELAN						
Unincorp. Areas	0400	.015	.065		**.080**	
Cashmere	0401	.015	.065		**.080**	
Chelan (City)	0402	.015	.065		**.080**	
Entiat	0403	.015	.065		**.080**	
Leavenworth	0404	.015	.065		**.080**	
Wenatchee	0405	.015	.065		**.080**	
CLALLAM						
Unincorp. Areas	0500	.019	.065		**.084**	
Forks	0501	.019	.065		**.084**	
Port Angeles	0502	.019	.065		**.084**	
Sequim	0503	.019	.065		**.084**	
CLARK						
Unincorp. Areas	0600	.012	.065		**.077**	
Unincorp. P.T.B.A.*	0666	.017	.065		**.082**	
Battle Ground	0601	.017	.065		**.082**	
Camas	0602	.017	.065		**.082**	
La Center	0603	.017	.065		**.082**	
Ridgefield	0604	.017	.065		**.082**	
Vancouver	0605	.017	.065		**.082**	
Washougal	0606	.017	.065		**.082**	
Yacolt	0607	.017	.065		**.082**	
COLUMBIA						
Unincorp. Areas	0700	.014	.065		**.079**	
Dayton	0701	.014	.065		**.079**	
Starbuck	0702	.014	.065		**.079**	
COWLITZ						
Unincorp. Areas	0800	.011	.065		**.076**	
Castle Rock	0801	.011	.065		**.076**	
Kalama	0802	.011	.065		**.076**	
Kelso	0803	.012	.065		**.077**	
Longview	0804	.012	.065		**.077**	
Woodland	0805	.011	.065		**.076**	
DOUGLAS						
Unincorp. Areas	0900	.011	.065		**.076**	
Unincorp. P.T.B.A.*	0909	.015	.065		**.080**	
Bridgeport	0901	.011	.065		**.076**	
E. Wenatchee	0902	.015	.065		**.080**	
Mansfield	0903	.011	.065		**.076**	
Rock Island	0904	.015	.065		**.080**	
Waterville	0905	.015	.065		**.080**	
FERRY						
Unincorp. Areas	1000	.011	.065		**.076**	
Republic	1001	.011	.065		**.076**	
FRANKLIN						
Unincorp. Areas	1100	.012	.065		**.077**	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
FRANKLIN (cont.)						
Unincorp. P.T.B.A.*	1111	.018	.065		**.083**	
Connell	1101	.012	.065		**.077**	
Kahlotus	1102	.012	.065		**.077**	
Mesa	1103	.012	.065		**.077**	
Pasco	1104	.018	.065		**.083**	
GARFIELD						
Unincorp. Areas	1200	.010	.065		**.075**	
Pomeroy	1201	.010	.065		**.075**	
GRANT						
Unincorp. Areas	1300	.014	.065		**.079**	
Coulee City	1301	.014	.065		**.079**	
Electric City	1302	.014	.065		**.079**	
Ephrata	1303	.014	.065		**.079**	
George	1304	.014	.065		**.079**	
Grand Coulee	1305	.014	.065		**.079**	
Hartline	1306	.014	.065		**.079**	
Krupp	1307	.014	.065		**.079**	
Mattawa	1308	.014	.065		**.079**	
Moses Lake	1309	.014	.065		**.079**	
Quincy	1310	.014	.065		**.079**	
Royal City	1311	.014	.065		**.079**	
Soap Lake	1312	.014	.065		**.079**	
Warden	1313	.014	.065		**.079**	
Wilson Creek	1315	.014	.065		**.079**	
GRAYS HARBOR						
Unincorp. Areas	1400	.018	.065		**.083**	
Aberdeen	1401	.018	.065		**.083**	
Cosmopolis	1402	.018	.065		**.083**	
Elma	1403	.018	.065		**.083**	
Hoquiam	1404	.018	.065		**.083**	
McCleary	1405	.018	.065		**.083**	
Montesano	1406	.018	.065		**.083**	
Oakville	1407	.018	.065		**.083**	
Ocean Shores	1409	.018	.065		**.083**	
Westport	1408	.018	.065		**.083**	
ISLAND						
Unincorp. Areas	1500	.018	.065		**.083**	
Coupeville	1501	.018	.065		**.083**	
Langley	1502	.018	.065		**.083**	
Oak Harbor	1503	.018	.065		**.083**	
JEFFERSON						
Unincorp. Areas	1600	.019	.065		**.084**	
Port Townsend	1601	.019	.065		**.084**	
KING						
Unincorp. Areas**	1700	.020	.065	.004	**.089**	.005
Algona	1701	.020	.065	.004	**.089**	.005
Auburn/King	1702	.020	.065	.004	**.089**	.005
Beaux Arts Village	1703	.020	.065	.004	**.089**	.005
Bellevue	1704	.020	.065	.004	**.089**	.005
Black Diamond	1705	.020	.065		**.085**	.005
Bothell/King	1706	.020	.065	.004	**.089**	.005
Burien	1734	.020	.065	.004	**.089**	.005
Carnation	1707	.020	.065		**.085**	.005
Clyde Hill	1708	.020	.065	.004	**.089**	.005
Covington	1712	.020	.065		**.085**	.005
Des Moines	1709	.020	.065	.004	**.089**	.005
Duvall	1710	.020	.065		**.085**	.005
Enumclaw	1711	.020	.065		**.085**	.005
Federal Way	1732	.020	.065	.004	**.089**	.005
Hunts Point	1713	.020	.065	.004	**.089**	.005
Issaquah**	1714	.020	.065	.004	**.089**	.005
Kenmore	1738	.020	.065	.004	**.089**	.005
Kent	1715	.020	.065	.004	**.089**	.005
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.)						
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**	
Reardan	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						
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.)						
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	*(Eff. 7/1/07)*					
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	.017	.065		**.082**	
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.