

Local Sales & Use Tax Rates & Changes

Sales to Nonresidents

The Skagit County Superior Court issued a preliminary injunction requiring the Department of Revenue to advise retailers not to grant the nonresident sales tax exemption to residents of British Columbia, Nova Scotia, New Brunswick, Newfoundland and Labrador, Ontario, and Quebec, Canada. This advice will remain in effect pending the final decision on the pending litigation. For more information, read our press release online at dor.wa.gov.

2010 Tax Legislation Changes to Sales Tax and Other Taxes

On May 1, 2010, cigarette taxes increased \$1 on a pack of 20 cigarettes. Taxes on other tobacco products increased as well, with the exception of moist snuff, which doesn't increase until October 1, 2010.

Effective June 1, 2010, sales tax must be collected on sales of bottled water, candy, and gum. To help you determine which products are considered candy, the Department has created a product list identifying which items are taxable.

To learn more about these and other changes to tax law, visit our website at dor.wa.gov/newlegislation.

New tool for verifying Reseller Permits now available

For businesses that maintain large numbers of customer reseller permits, we have developed a tool that allows you to verify multiple reseller permits at a time. Go to our website at dor.wa.gov/resellerpermit, click on the *Sellers (Wholesalers)* link and then click on *Reseller Permit Verification Service*.

Check out the newest edition of Tax Facts!

Now available online, this edition highlights 2010 Tax Legislation, information about filing your tax return, and other various tax updates. Visit our website at dor.wa.gov and click on *Get a form or publication* to read the latest edition of *Tax Facts*.

Update your business information

The Department occasionally mails important tax information to taxpayers. If we don't have your current address, you will not receive mailed notices. Please update your business information. If you have an online account with the Department, just log on, select *Manage business account* and choose *Update business information*. If you do not have an online account call 1-800-647-7706.

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. It is not due if the rental car tax applies.

Local Sales/Use Tax Changes

There are no local sales/use tax rate changes this quarter.

Annexations - Boundary Changes (Effective October 1, 2010)

The following locations have annexations/boundary changes this quarter. Please see our GIS system at dor.wa.gov for details.

Chelan County

Cashmere

Cowlitz County

Longview

Woodland

Grant County

Electric City

Ephrata

Grand Coulee

Island County

Oak Harbor

King County

North Bend

Redmond

Renton

Sammamish

Kitsap County

Poulsbo

Lewis County

Vader

Okanogan County

Oroville

Snohomish County

Granite Falls

Stevens County

Colville

Marcus

Walla Walla County

College Place

Walla Walla

Garfield

Yakima County

Yakima

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Local Sales and Use Tax Rates**Effective October 1 - December 31, 2010**(Tax rates are updated quarterly. Please go to our web site at 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	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
ADAMS						FRANKLIN					
Unincorp. Areas.....	0100	.012	.065	.077		Unincorp. Areas.....	1100	.012	.065	.077	
Hatton	0101	.012	.065	.077		Unincorp. P.T.B.A.*	1111	.018	.065	.083	
Lind.....	0102	.012	.065	.077		Connell.....	1101	.012	.065	.077	
Othello	0103	.012	.065	.077		Kahlotus.....	1102	.012	.065	.077	
Ritzville	0104	.012	.065	.077		Mesa.....	1103	.012	.065	.077	
Washtucna	0105	.012	.065	.077		Pasco.....	1104	.018	.065	.083	
ASOTIN						GARFIELD					
Unincorp. Areas.....	0200	.010	.065	.075		Unincorp. Areas.....	1200	.010	.065	.075	
Asotin (City)	0201	.010	.065	.075		Pomeroy	1201	.010	.065	.075	
Clarkston.....	0202	.010	.065	.075		GRANT					
BENTON						Unincorp. Areas.....	1300	.014	.065	.079	
Unincorp. Areas.....	0300	.012	.065	.077		Coulee City.....	1301	.014	.065	.079	
Unincorp. P.T.B.A.*	0333	.018	.065	.083		Electric City.....	1302	.014	.065	.079	
Benton City.....	0301	.018	.065	.083		Ephrata.....	1303	.014	.065	.079	
Kennewick.....	0302	.018	.065	.083		George.....	1304	.014	.065	.079	
Prosser	0303	.018	.065	.083		Grand Coulee.....	1305	.014	.065	.079	
Richland	0304	.018	.065	.083		Hartline	1306	.014	.065	.079	
West Richland	0305	.018	.065	.083		Krupp	1307	.014	.065	.079	
CHELAN						Mattawa	1308	.014	.065	.079	
Unincorp. Areas.....	0400	.016	.065	.081		Moses Lake	1309	.014	.065	.079	
Cashmere	0401	.016	.065	.081		Quincy	1310	.014	.065	.079	
Chelan (City).....	0402	.016	.065	.081		Royal City.....	1311	.014	.065	.079	
Entiat.....	0403	.016	.065	.081		Soap Lake	1312	.014	.065	.079	
Leavenworth.....	0404	.016	.065	.081		Warden.....	1313	.014	.065	.079	
Wenatchee.....	0405	.016	.065	.081		Wilson Creek	1315	.014	.065	.079	
CLALLAM						GRAYS HARBOR					
Unincorp. Areas.....	0500	.019	.065	.084		Unincorp. Areas.....	1400	.019	.065	.084	
Forks.....	0501	.019	.065	.084		Aberdeen.....	1401	.019	.065	.084	
Port Angeles.....	0502	.019	.065	.084		Cosmopolis.....	1402	.019	.065	.084	
Sequim TBD**	0503	.021	.065	.086		Elma.....	1403	.019	.065	.084	
CLARK						Hoquiam.....	1404	.019	.065	.084	
Unincorp. Areas.....	0600	.012	.065	.077		McCleary.....	1405	.019	.065	.084	
Unincorp. P.T.B.A.*	0666	.017	.065	.082		Montesano.....	1406	.019	.065	.084	
Battle Ground	0601	.017	.065	.082		Oakville	1407	.019	.065	.084	
Camas	0602	.017	.065	.082		Ocean Shores.....	1409	.019	.065	.084	
La Center	0603	.017	.065	.082		Westport.....	1408	.019	.065	.084	
Ridgefield	0604	.017	.065	.082		ISLAND					
Ridgefield TBD**	0664	.019	.065	.084		Unincorp. Areas.....	1500	.022	.065	.087	
Vancouver	0605	.017	.065	.082		Coupeville	1501	.022	.065	.087	
Washougal	0606	.017	.065	.082		Langley.....	1502	.022	.065	.087	
Yacolt	0607	.017	.065	.082		Oak Harbor	1503	.022	.065	.087	
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					
COWLITZ						Unincorp. Areas.....	1700	.030	.065	.095	.005
Unincorp. Areas.....	0800	.011	.065	.076		Unincorp. Non-RTA.....	4000	.021	.065	.086	.005
Castle Rock.....	0801	.011	.065	.076		Algona	1701	.030	.065	.095	.005
Kalama.....	0802	.011	.065	.076		Auburn/King	1702	.030	.065	.095	.005
Kelso.....	0803	.014	.065	.079		Auburn/King Non-RTA.....	4002	.021	.065	.086	.005
Longview.....	0804	.014	.065	.079		Beaux Arts Village.....	1703	.030	.065	.095	.005
Woodland.....	0805	.011	.065	.076		Bellevue	1704	.030	.065	.095	.005
DOUGLAS						Bellevue Non-RTA.....	4004	.021	.065	.086	.005
Unincorp. Areas.....	0900	.012	.065	.077		Black Diamond	1705	.021	.065	.086	.005
Unincorp. P.T.B.A.*	0909	.016	.065	.081		Bothell/King	1706	.030	.065	.095	.005
Bridgeport.....	0901	.012	.065	.077		Burien	1734	.030	.065	.095	.005
E. Wenatchee.....	0902	.016	.065	.081		Carnation.....	1707	.021	.065	.086	.005
Mansfield.....	0903	.012	.065	.077		Clyde Hill.....	1708	.030	.065	.095	.005
Rock Island.....	0904	.016	.065	.081		Covington	1712	.021	.065	.086	.005
Waterville	0905	.016	.065	.081		Des Moines.....	1709	.030	.065	.095	.005
FERRY						Duvall.....	1710	.021	.065	.086	.005
Unincorp. Areas.....	1000	.011	.065	.076		Enumclaw.....	1711	.021	.065	.086	.005
Republic.....	1001	.011	.065	.076		Federal Way	1732	.030	.065	.095	.005

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
KING (cont.)					
Hunts Point.....	1713	.030	.065	.095	.005
Issaquah.....	1714	.030	.065	.095	.005
Issaquah Non-RTA.....	4014	.021	.065	.086	.005
Kenmore.....	1738	.030	.065	.095	.005
Kent.....	1715	.030	.065	.095	.005
Kent Non-RTA.....	4015	.021	.065	.086	.005
Kirkland.....	1716	.030	.065	.095	.005
Lake Forest Park.....	1717	.030	.065	.095	.005
Maple Valley.....	1720	.021	.065	.086	.005
Medina.....	1718	.030	.065	.095	.005
Mercer Island.....	1719	.030	.065	.095	.005
Milton/King.....	1731	.030	.065	.095	.005
Newcastle.....	1736	.030	.065	.095	.005
Normandy Park.....	1721	.030	.065	.095	.005
North Bend.....	1722	.021	.065	.086	.005
Pacific/King.....	1723	.030	.065	.095	.005
Redmond.....	1724	.030	.065	.095	.005
Redmond Non-RTA.....	4024	.021	.065	.086	.005
Renton.....	1725	.030	.065	.095	.005
Renton Non-RTA.....	4025	.021	.065	.086	.005
Sammamish.....	1739	.030	.065	.095	.005
Sammamish Non-RTA.....	4039	.021	.065	.086	.005
SeaTac.....	1733	.030	.065	.095	.005
Seattle.....	1726	.030	.065	.095	.005
Shoreline.....	1737	.030	.065	.095	.005
Skykomish.....	1727	.021	.065	.086	.005
Snoqualmie.....	1728	.021	.065	.086	.005
Tukwila.....	1729	.030	.065	.095	.005
Woodinville.....	1735	.030	.065	.095	.005
Woodinville Non-RTA.....	4035	.021	.065	.086	.005
Yarrow Point.....	1730	.030	.065	.095	.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	.015	.065	.080	
Cle Elum.....	1901	.015	.065	.080	
Ellensburg.....	1902	.015	.065	.080	
Kittitas (City).....	1903	.015	.065	.080	
Roslyn.....	1904	.015	.065	.080	
South Cle Elum.....	1905	.015	.065	.080	
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	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
MASON					
Unincorp. Areas.....	2300	.019	.065	.084	
Shelton.....	2301	.019	.065	.084	
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	
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	.022	.065	.087	
Unincorp. Areas Non-RTA.....	4100	.013	.065	.078	
Unincorp. P.T.B.A.*.....	2727	.028	.065	.093	
Unincorp. P.T.B.A.* Non-RTA.....	4127	.019	.065	.084	
Unincorp. P.T.B.A.* HBZ.±.....	2787	.019	.065	.084	
Auburn/Pierce.....	2724	.028	.065	.093	
Bonney Lake.....	2701	.028	.065	.093	
Bonney Lake Non-RTA.....	4101	.019	.065	.084	
Buckley.....	2702	.019	.065	.084	
Carbonado.....	2703	.013	.065	.078	
DuPont.....	2704	.028	.065	.093	
Eatonville.....	2705	.013	.065	.078	
Edgewood.....	2720	.028	.065	.093	
Fife.....	2706	.028	.065	.093	
Fircrest.....	2707	.028	.065	.093	
Gig Harbor.....	2708	.019	.065	.084	
Gig Harbor HBZ.±.....	2788	.019	.065	.084	
Lakewood.....	2721	.028	.065	.093	
Milton/Pierce.....	2709	.028	.065	.093	
Orting.....	2710	.028	.065	.093	
Pacific/Pierce.....	2723	.028	.065	.093	
Puyallup.....	2711	.028	.065	.093	
Roy.....	2712	.013	.065	.078	
Ruston.....	2713	.028	.065	.093	
South Prairie.....	2714	.013	.065	.078	
Steilacoom.....	2715	.028	.065	.093	
Sumner.....	2716	.028	.065	.093	
Tacoma.....	2717	.028	.065	.093	
University Place.....	2719	.028	.065	.093	
Wilkeson.....	2718	.013	.065	.078	
SAN JUAN					
Unincorp. Areas.....	2800	.013	.065	.078	
Friday Harbor.....	2801	.013	.065	.078	
SKAGIT					
Unincorp. Areas.....	2900	.013	.065	.078	
Unincorp. P.T.B.A.*.....	2929	.017	.065	.082	
Anacortes.....	2901	.017	.065	.082	
Burlington.....	2902	.017	.065	.082	
Concrete.....	2903	.017	.065	.082	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
SKAGIT (cont.)					
Hamilton.....	2904	.017	.065	.082	
La Conner	2905	.017	.065	.082	
Lyman	2906	.017	.065	.082	
Mount Vernon	2907	.017	.065	.082	
Sedro Woolley.....	2908	.017	.065	.082	
SKAMANIA					
Unincorp. Areas.....	3000	.005	.065	.070	
North Bonneville.....	3001	.010	.065	.075	
Stevenson	3002	.005	.065	.070	
SNOHOMISH					
Unincorp. Areas.....	3100	.021	.065	.086	
Unincorp. Areas Non-RTA.....	4200	.012	.065	.077	
Unincorp. P.T.B.A.*	3131	.030	.065	.095	
Unincorp. P.T.B.A.* Non-RTA	4231	.021	.065	.086	
Arlington	3101	.021	.065	.086	
Bothell/Snohomish.....	3120	.030	.065	.095	
Brier	3102	.030	.065	.095	
Darrington	3103	.021	.065	.086	
Edmonds	3104	.030	.065	.095	
Everett	3105	.027	.065	.092	
Everett Non-RTA.....	4205	.018	.065	.083	
Gold Bar	3106	.021	.065	.086	
Granite Falls	3107	.021	.065	.086	
Index	3108	.021	.065	.086	
Lake Stevens	3109	.021	.065	.086	
Lynnwood	3110	.030	.065	.095	
Marysville	3111	.021	.065	.086	
Mill Creek.....	3119	.030	.065	.095	
Monroe.....	3112	.021	.065	.086	
Mountlake Terrace	3113	.030	.065	.095	
Mukilteo.....	3114	.030	.065	.095	
Snohomish (City).....	3115	.021	.065	.086	
Stanwood	3116	.021	.065	.086	
Sultan.....	3117	.021	.065	.086	
Woodway	3118	.030	.065	.095	
SPOKANE					
Unincorp. Areas.....	3200	.016	.065	.081	
Unincorp. P.T.B.A.*	3232	.022	.065	.087	
Airway Heights.....	3201	.022	.065	.087	
Cheney	3202	.022	.065	.087	
Deer Park.....	3203	.016	.065	.081	
Fairfield	3204	.016	.065	.081	
Latah	3205	.016	.065	.081	
Liberty Lake	3212	.022	.065	.087	
Medical Lake	3206	.022	.065	.087	
Millwood.....	3207	.022	.065	.087	
Rockford.....	3208	.016	.065	.081	
Spangle	3209	.016	.065	.081	
Spokane (City)	3210	.022	.065	.087	
Spokane Valley	3213	.022	.065	.087	
Waverly.....	3211	.016	.065	.081	
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	.014	.065	.079	
Unincorp. P.T.B.A.*	3434	.020	.065	.085	
Bucoda	3401	.014	.065	.079	
Lacey	3402	.020	.065	.085	
Olympia	3403	.020	.065	.085	
Rainier.....	3404	.014	.065	.079	
Tenino.....	3405	.014	.065	.079	
Tumwater	3406	.020	.065	.085	
Yelm.....	3407	.020	.065	.085	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
WAHIAKUM					
Unincorp. Areas.....	3500	.011	.065	.076	
Cathlamet.....	3501	.011	.065	.076	
WALLA WALLA					
Unincorp. Areas.....	3600	.015	.065	.080	
Unincorp. P.T.B.A.*	3636	.021	.065	.086	
College Place.....	3601	.021	.065	.086	
Prescott	3602	.015	.065	.080	
Waitsburg	3603	.015	.065	.080	
Walla Walla (City)	3604	.021	.065	.086	
WHATCOM					
Unincorp. Areas.....	3700	.014	.065	.079	
Unincorp. P.T.B.A.*	3737	.020	.065	.085	
Bellingham.....	3701	.020	.065	.085	
Blaine	3702	.020	.065	.085	
Everson.....	3703	.020	.065	.085	
Ferndale	3704	.020	.065	.085	
Lynden.....	3705	.020	.065	.085	
Nooksack.....	3706	.020	.065	.085	
Sumas	3707	.020	.065	.085	
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	.017	.065	.082	
Sunnyside.....	3908	.014	.065	.079	
Tieton.....	3909	.014	.065	.079	
Toppenish	3910	.014	.065	.079	
Union Gap.....	3911	.016	.065	.081	
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. *If you have rate questions, go to our web site at 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

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area

** Transportation Benefit District

For tax assistance, visit 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.