

San Juan County Public Safety Tax Effective January 1, 2013

Effective January 1, 2013, local sales and use tax within all of San Juan County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within San Juan County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from the public safety tax imposed**. Please refer to the San Juan County Public Safety Tax Car Dealers and Leasing Companies notice for reporting instructions.

How to Report:

Please use these rates and location codes for all retail sales or use tax **except the special reporting of motor vehicle leasing sales**.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	2800	.016	.065	.081
Friday Harbor	2801	.016	.065	.081

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS) link**.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.