

**Okanogan County
Juvenile Detention Facilities Tax
Car Dealers and Leasing Companies
Effective April 1, 2018**

Effective April 1, 2018, local sales and use tax within Okanogan County will increase one-tenth of one percent (.001). The tax will be used for juvenile detention facilities and jails.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Okanogan County. Persons or businesses within Okanogan 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.

Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles (for up to the first thirty-six months of the lease) will need to report using the following location codes and tax rates. After the thirty-six months of motor vehicle leases, the original city/county code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Okanogan (City) MVET	2456	.017	.065	.082
Tonasket MVET	2461	.017	.065	.082
Twisp MVET	2462	.019	.065	.084
Winthrop MVET	2463	.017	.065	.082

Reporting Instructions for Retail Sales:

Businesses that report retail sales (other than sales or leases of motor vehicles) will need to report using the following location codes and tax rates:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Okanogan (City)	2406	.018	.065	.083
Tonasket	2411	.018	.065	.083
Twisp	2412	.020	.065	.085
Winthrop	2413	.018	.065	.083

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in the City of Okanogan.

Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
2406	10,000 00	.018	180 00
2456	50,000 00	.017	850 00
TOTAL TAXABLE	60,000 00	TOTAL	1,030 00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales.

Tax Classification	Taxable Amount	Rate	Tax Due
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000 00	.003	150 00

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

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 sale or uses 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.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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