

**Yakima County  
Mental Health Tax  
Car Dealers and Leasing Companies  
Effective April 1, 2020**

**Effective April 1, 2020**, local sales and use tax within Yakima County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Yakima County. Persons or businesses within Yakima 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 first thirty-six months of motor vehicle leases, the original city/county code should be used.

<b>Location</b>	<b>Location Code Number</b>	<b>Local Sales Tax Rate</b>	<b>State Sales Tax Rate</b>	<b>Total Sales Tax Rate</b>
Unincorp. Areas	3960	.012	.065	.077
Grandview	3961	.012	.065	.077
Granger	3962	.012	.065	.077
Harrah	3963	.012	.065	.077
Mabton	3964	.012	.065	.077
Moxee City	3965	.012	.065	.077
Naches	3966	.012	.065	.077
Selah	3967	.015	.065	.080
Sunnyside	3968	.012	.065	.077
Tieton	3969	.012	.065	.077
Toppenish	3970	.012	.065	.077
Union Gap	3971	.014	.065	.079
Wapato	3972	.012	.065	.077
Yakima (City)	3973	.015	.065	.080
Zillah	3974	.012	.065	.077

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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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## 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
Unincorp. Areas	3900	.015	.065	.080
Grandview	3901	.015	.065	.080
Granger	3902	.015	.065	.080
Harrah	3903	.015	.065	.080
Mabton	3904	.015	.065	.080
Moxee City	3905	.015	.065	.080
Naches	3906	.015	.065	.080
Selah	3907	.018	.065	.083
Sunnyside	3908	.015	.065	.080
Tieton	3909	.015	.065	.080
Toppenish	3910	.015	.065	.080
Union Gap	3911	.017	.065	.082
Wapato	3912	.015	.065	.080
Yakima (City)	3913	.018	.065	.083
Zillah	3914	.015	.065	.080

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 Yakima County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3900	10,000	00	.015	150	00
3960	50,000	00	.012	600	00
TOTAL TAXABLE	60,000	00	TOTAL	750	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](http://dor.wa.gov). On the home page, click on the **Find a sales or use tax rate** 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](http://dor.wa.gov) or call the Department of Revenue at 360-705-6705.

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