

**Unincorporated Skagit County PTBA  
Retail Sales Tax New Location Codes  
Effective April 1, 2021**

**Effective April 1, 2021**, new location codes are established within certain areas of the Swinomish Tribe's boundary. Activity between non-tribal businesses and non-tribal members within these areas, defined by the attached map, should be reported to location code 2931. The new location code represents a reporting change only; **the rate has not changed**.

Non-tribal persons or businesses within this boundary will report use tax to the new location code on items purchased for their personal or business use if sales tax has not been paid.

The location code for sales and use tax is:

<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>
<b>Swinomish Tribe – Unincorporated Skagit County PTBA</b>	<b>2931</b>	<b>.020</b>	<b>.065</b>	<b>.085</b>

For tribal owned or tribal member owned businesses, please continue to report to the existing location code.

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 Unincorporated Skagit County PTBA 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.

## Swinomish Tribe – Unincorporated Skagit County PTBA (2931)

Retail sales activity between non-tribal businesses and non-tribal members in the brown colored area that is within Unincorporated Skagit County PTBA should be reported to location code 2931.

To determine the proper codes and rates of local sales tax, we recommend you 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.



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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.

(REV 1-27-21)