

WASHINGTON STATE DEPARTMENT OF REVENUE LOCAL SALES TAX CHANGE

La Center Retail Sales Tax New Location Codes Effective April 1, 2022

Effective April 1, 2022, new location codes are established within certain areas of the Cowlitz 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 0611. 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:

Location	Location	Local Sales	State Sales	Total Sales Tax
	Code	Tax Rate	Tax Rate	Rate
Cowlitz Tribe – La Center	0611	.019	.065	.084

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. On the home page, click on the **Find a sales and use tax rate** link.

This notice is being sent to businesses that have reported local sales or use tax to La Center within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.

Cowlitz Tribe – La Center (0611)

Retail sales activity between non-tribal businesses and non-tribal members in the brown colored area that is within La Center should be reported to location code 0611.

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. On the home page, click on the **Find a sales and use tax rate** link.

