

**Skagit County
Housing and Related Services Tax
Car Dealers and Leasing Companies
Effective January 1, 2022**

Effective January 1, 2022, local sales and use tax within Skagit County, except for Anacortes, will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

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

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas MVET	2950	.014	.065	.079
Unincorp. Areas PTBA MVET	2959	.018	.065	.083
Anacortes MVET	2951	.020	.065	.085
Burlington MVET	2952	.018	.065	.083
Concrete MVET	2953	.018	.065	.083
Hamilton MVET	2954	.018	.065	.083
La Conner MVET	2955	.018	.065	.083
Lyman MVET	2956	.018	.065	.083
Mount Vernon MVET	2957	.020	.065	.085
Sedro-Woolley MVET	2958	.018	.065	.083
Swinomish Tribe – La Conner MVET	2961	.018	.065	.083
Swinomish Tribe – Unincorp. Areas	2969	.014	.065	.079
Swinomish Tribe – Unincorp. Areas PTBA MVET	2981	.018	.065	.083

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 code and tax rate:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	2900	.017	.065	.082
Unincorp. Areas PTBA	2929	.021	.065	.086
Anacortes	2901	.023	.065	.088
Burlington	2902	.021	.065	.086
Concrete	2903	.021	.065	.086
Hamilton	2904	.021	.065	.086
La Conner	2905	.021	.065	.086
Lyman	2906	.021	.065	.086
Mount Vernon	2907	.023	.065	.088
Sedro-Woolley	2908	.021	.065	.086
Swinomish Tribe – La Conner	2911	.021	.065	.086
Swinomish Tribe – Unincorp. Areas	2909	.017	.065	.082
Swinomish Tribe – Unincorp. Areas PTBA	2931	.021	.065	.086

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 Skagit County.

Location Code	Taxable Amount		Local Rate	Tax Due Cities or Co.	
2900	10,000	00	.017	170	00
2950	50,000	00	.014	700	00
TOTAL TAXABLE	60,000	00	TOTAL	870	00

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

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

Represents only motor vehicle sales.

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 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 or call the Department of Revenue at 360-705-6705.

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 (10/28/21)