

Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective January 1 - March 31, 2020

Local sales/use tax changes

(Effective January 1, 2020)

Chelan County

Sales and use tax within all of Chelan County will increase one-tenth of one percent (.001). The tax will be used for transportation services.

Douglas County

Sales and use tax within Douglas County PTBA will increase one-tenth of one percent (.001). The tax will be used for transportation services.

Out-of-state businesses selling to Washington customers

Effective Jan. 1, 2020, a new law (SSB 5581) makes several changes to the registration threshold calculation and tax collection responsibilities of businesses without physical presence in Washington. Physical presence includes having employees who travel into Washington to provide services or solicit sales. For additional examples of what is considered physical presence nexus, visit dor.wa.gov.

Updates to retail sales tax registration thresholds

The retail sales tax registration threshold calculation for sellers without a physical presence will change from gross retail sales to all gross receipts in Washington exceeding \$100,000. Businesses are now required to collect all other taxes and fees imposed on the buyer, such as the studded tire fee and the solid fuel burning device (wood stove) fee.

Updates to B&O tax registration thresholds

Businesses without physical presence will have nexus and be required to pay B&O tax in Washington if their combined annual gross receipts are \$100,000 or more for the current or previous calendar year.

Additionally:

- The previous B&O nexus thresholds for property, payroll, and 25% of receipts are eliminated.
- Businesses are required to start reporting B&O on the date they establish nexus with Washington state, and responsibilities based on that date continue for one more year (trailing nexus).
- Moving forward, the threshold will not be adjusted for inflation.

Changes to the sales tax exemption for qualified nonresidents

As of July 1, 2019, the retail sales tax exemption for qualified nonresident consumers is no longer available at the point of sale. Instead, these consumers may request a refund from the Department of Revenue for the state portion of the sales tax they paid. Learn more at dor.wa.gov/Nonresidents.

BLS website merging with dor.wa.gov

We are in the process of merging the Business License Service website (bls.dor.wa.gov) into DOR's website (dor.wa.gov). State endorsement and business licensing information will join dor.wa.gov in the upcoming months. A benefit of this move is that you will be able to use the robust search feature to find business license information.

How are we doing?

Let us know!

www.dor.wa.gov/survey

Boundary changes (annexations)

(Effective January 1, 2020)

The following locations have annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at dor.wa.gov for details.

Adams County

Othello
Ritzville

Chelan County

Wenatchee

Clallam County

Forks
Sequim

Clark County

La Center

Grant County

Moses Lake

Grays Harbor County

Montesano

Island County

Oak Harbor

King County

Bellevue
Kirkland
Milton
Renton

Kittitas County

Ellensburg

Klickitat County

White Salmon

Pierce County

Fife
Gig Harbor

Snohomish County

Lake Stevens
Sultan

Thurston County

Rainier

Walla Walla County

Walla Walla City

Yakima County

Grandview
Mabton
Yakima City

Local sales and use tax rates

Tax changes are blue and bolded

Effective January 1 - March 31, 2020

(We update tax rates every quarter. Please visit dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 4.

Location		Sales/Use Tax			Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
ADAMS					FRANKLIN				
Unincorp. Areas.....	0100	.015	.065	.080	Unincorp. Areas.....	1100	.015	.065	.080
Hatton.....	0101	.015	.065	.080	Unincorp. PTBA*.....	1111	.021	.065	.086
Lind.....	0102	.015	.065	.080	Connell.....	1101	.017	.065	.082
Othello.....	0103	.017	.065	.082	Kahlotus.....	1102	.015	.065	.080
Ritzville.....	0104	.015	.065	.080	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.015	.065	.080	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.014	.065	.079
Asotin (City).....	0201	.012	.065	.077	Pomeroy.....	1201	.014	.065	.079
Clarkston.....	0202	.014	.065	.079	GRANT				
BENTON					Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.014	.065	.079
Unincorp. PTBA*.....	0333	.021	.065	.086	Electric City.....	1302	.014	.065	.079
Benton City.....	0301	.021	.065	.086	Ephrata.....	1303	.017	.065	.082
Kennewick.....	0302	.021	.065	.086	George.....	1304	.014	.065	.079
Prosser.....	0303	.021	.065	.086	Grand Coulee.....	1305	.016	.065	.081
Richland.....	0304	.021	.065	.086	Hartline.....	1306	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Krupp.....	1307	.014	.065	.079
CHELAN (Eff. 1/1/20)					Mattawa.....	1308	.016	.065	.081
Unincorp. Areas.....	0400	.018	.065	.083	Moses Lake.....	1309	.016	.065	.081
Cashmere.....	0401	.018	.065	.083	Quincy.....	1310	.014	.065	.079
Chelan (City).....	0402	.018	.065	.083	Royal City.....	1311	.014	.065	.079
Entiat.....	0403	.018	.065	.083	Soap Lake.....	1312	.014	.065	.079
Leavenworth.....	0404	.020	.065	.085	Warden.....	1313	.014	.065	.079
Wenatchee.....	0405	.020	.065	.085	Wilson Creek.....	1315	.014	.065	.079
CLALLAM					GRAYS HARBOR				
Unincorp. Areas.....	0500	.020	.065	.085	Unincorp. Areas.....	1400	.023	.065	.088
Forks.....	0501	.020	.065	.085	Aberdeen.....	1401	.0248	.065	.0898
Port Angeles.....	0502	.022	.065	.087	Cosmopolis.....	1402	.023	.065	.088
Sequim.....	0503	.023	.065	.088	Elma.....	1403	.023	.065	.088
CLARK					Hoquiam.....	1404	.023	.065	.088
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.023	.065	.088
Unincorp. PTBA*.....	0666	.019	.065	.084	Montesano.....	1406	.023	.065	.088
Battle Ground.....	0601	.019	.065	.084	Oakville.....	1407	.023	.065	.088
Camas.....	0602	.019	.065	.084	Ocean Shores.....	1409	.025	.065	.090
La Center.....	0603	.019	.065	.084	Westport.....	1408	.023	.065	.088
Ridgefield.....	0604	.019	.065	.084	ISLAND				
Vancouver.....	0605	.019	.065	.084	Unincorp. Areas.....	1500	.022	.065	.087
Washougal.....	0606	.019	.065	.084	Coupeville.....	1501	.022	.065	.087
Yacolt.....	0607	.019	.065	.084	Langley.....	1502	.022	.065	.087
COLUMBIA					Oak Harbor.....	1503	.022	.065	.087
Unincorp. Areas.....	0700	.017	.065	.082	JEFFERSON				
Dayton.....	0701	.019	.065	.084	Unincorp. Areas.....	1600	.025	.065	.090
Starbuck.....	0702	.017	.065	.082	Port Townsend.....	1601	.025	.065	.090
COWLITZ					KING				
Unincorp. Areas.....	0800	.013	.065	.078	Unincorp. Areas.....	1700	.035	.065	.100
Castle Rock.....	0801	.015	.065	.080	Unincorp. Non-RTA.....	4000	.021	.065	.086
Kalama.....	0802	.014	.065	.079	Algona.....	1701	.035	.065	.100
Kelso.....	0803	.016	.065	.081	Auburn/King.....	1702	.035	.065	.100
Longview.....	0804	.016	.065	.081	Auburn/King Non-RTA.....	4002	.021	.065	.086
Woodland.....	0805	.014	.065	.079	Beaux Arts Village.....	1703	.035	.065	.100
DOUGLAS (Eff. 1/1/20)					Bellevue.....	1704	.035	.065	.100
Unincorp. Areas.....	0900	.013	.065	.078	Bellevue Non-RTA.....	4004	.021	.065	.086
Unincorp. PTBA*.....	0909	.018	.065	.083	Black Diamond.....	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King.....	1706	.035	.065	.100
East Wenatchee.....	0902	.018	.065	.083	Burien.....	1734	.035	.065	.100
Mansfield.....	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.018	.065	.083	Clyde Hill.....	1708	.035	.065	.100
Waterville.....	0905	.018	.065	.083	Covington.....	1712	.021	.065	.086
FERRY					Des Moines.....	1709	.035	.065	.100
Unincorp. Areas.....	1000	.012	.065	.077	Duvall.....	1710	.021	.065	.086
Republic.....	1001	.012	.065	.077	Enumclaw.....	1711	.022	.065	.087
					Federal Way.....	1732	.035	.065	.100

Location	Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
KING (cont.)				
Hunts Point.....	1713	.035	.065	.100
Issaquah.....	1714	.035	.065	.100
Issaquah Non-RTA.....	4014	.021	.065	.086
Kenmore.....	1738	.035	.065	.100
Kent.....	1715	.035	.065	.100
Kent Non-RTA.....	4015	.021	.065	.086
Kirkland.....	1716	.036	.065	.101
Lake Forest Park.....	1717	.035	.065	.100
Maple Valley.....	1720	.021	.065	.086
Medina.....	1718	.035	.065	.100
Mercer Island.....	1719	.035	.065	.100
Milton/King.....	1731	.035	.065	.100
Newcastle.....	1736	.035	.065	.100
Newcastle Non-RTA.....	4036	.021	.065	.086
Normandy Park.....	1721	.035	.065	.100
North Bend.....	1722	.024	.065	.089
Pacific/King.....	1723	.035	.065	.100
Redmond.....	1724	.035	.065	.100
Redmond Non-RTA.....	4024	.021	.065	.086
Renton.....	1725	.035	.065	.100
Renton Non-RTA.....	4025	.021	.065	.086
Sammamish.....	1739	.035	.065	.100
Sammamish Non-RTA.....	4039	.021	.065	.086
SeaTac.....	1733	.035	.065	.100
Seattle.....	1726	.036	.065	.101
Shoreline.....	1737	.037	.065	.102
Skykomish.....	1727	.021	.065	.086
Snoqualmie.....	1728	.021	.065	.086
Tukwila.....	1729	.035	.065	.100
Woodinville.....	1735	.035	.065	.100
Woodinville Non-RTA.....	4035	.021	.065	.086
Yarrow Point.....	1730	.035	.065	.100
KITSAP				
Unincorp. Areas.....	1800	.025	.065	.090
Bainbridge Island.....	1804	.025	.065	.090
Bremerton.....	1801	.025	.065	.090
Port Orchard.....	1802	.025	.065	.090
Poulsbo.....	1803	.025	.065	.090
KITTITAS				
Unincorp. Areas.....	1900	.015	.065	.080
Cle Elum.....	1901	.015	.065	.080
Ellensburg.....	1902	.018	.065	.083
Kittitas (City).....	1903	.015	.065	.080
Roslyn.....	1904	.015	.065	.080
South Cle Elum.....	1905	.015	.065	.080
KLICKITAT				
Unincorp. Areas.....	2000	.005	.065	.070
Bingen.....	2001	.010	.065	.075
Goldendale.....	2002	.010	.065	.075
White Salmon.....	2003	.010	.065	.075
LEWIS				
Unincorp. Areas.....	2100	.013	.065	.078
Centralia.....	2101	.017	.065	.082
Chehalis.....	2102	.017	.065	.082
Morton.....	2103	.013	.065	.078
Mossyrock.....	2104	.013	.065	.078
Napavine.....	2105	.013	.065	.078
Pe Ell.....	2106	.013	.065	.078
Toledo.....	2107	.013	.065	.078
Vader.....	2108	.013	.065	.078
Winlock.....	2109	.013	.065	.078
LINCOLN				
Unincorp. Areas.....	2200	.015	.065	.080
Almira.....	2201	.015	.065	.080
Creston.....	2202	.015	.065	.080
Davenport.....	2203	.015	.065	.080
Harrington.....	2204	.015	.065	.080
Odessa.....	2205	.015	.065	.080
Reardan.....	2206	.015	.065	.080
Sprague.....	2207	.015	.065	.080
Wilbur.....	2208	.015	.065	.080

Location	Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
MASON				
Unincorp. Areas.....	2300	.020	.065	.085
Shelton.....	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas.....	2400	.013	.065	.078
Unincorp. PTBA*.....	2424	.017	.065	.082
Brewster.....	2401	.017	.065	.082
Conconully.....	2402	.017	.065	.082
Coulee Dam.....	2403	.013	.065	.078
Elmer City.....	2404	.013	.065	.078
Nespelem.....	2405	.013	.065	.078
Okanogan (City).....	2406	.018	.065	.083
Omak.....	2407	.017	.065	.082
Oroville.....	2408	.017	.065	.082
Pateros.....	2409	.017	.065	.082
Riverside.....	2410	.017	.065	.082
Tonasket.....	2411	.018	.065	.083
Twisp.....	2412	.020	.065	.085
Winthrop.....	2413	.018	.065	.083
PACIFIC				
Unincorp. Areas.....	2500	.016	.065	.081
Ilwaco.....	2501	.016	.065	.081
Long Beach.....	2502	.018	.065	.083
Raymond.....	2503	.016	.065	.081
South Bend.....	2504	.016	.065	.081
PEND OREILLE				
Unincorp. Areas.....	2600	.011	.065	.076
Cusick.....	2601	.011	.065	.076
Ione.....	2602	.011	.065	.076
Metline.....	2603	.011	.065	.076
Metline Falls.....	2604	.011	.065	.076
Newport.....	2605	.011	.065	.076
PIERCE				
Unincorp. Areas.....	2700	.028	.065	.093
Unincorp. Areas Non-RTA.....	4100	.014	.065	.079
Unincorp. Areas Non-RTA HBZ..... ±	2789	.014	.065	.079
Unincorp. PTBA*.....	2727	.034	.065	.099
Unincorp. PTBA* Non-RTA.....	4127	.020	.065	.085
Unincorp. PTBA* HBZ..... ±	2787	.020	.065	.085
Auburn/Pierce.....	2724	.034	.065	.099
Bonney Lake.....	2701	.028	.065	.093
Bonney Lake Non-RTA.....	4101	.014	.065	.079
Buckley.....	2702	.014	.065	.079
Carbonado.....	2703	.014	.065	.079
DuPont.....	2704	.028	.065	.093
Eatonville.....	2705	.014	.065	.079
Edgewood.....	2720	.034	.065	.099
Fife.....	2706	.034	.065	.099
Fircrest.....	2707	.034	.065	.099
Gig Harbor.....	2708	.020	.065	.085
Gig Harbor HBZ..... ±	2788	.020	.065	.085
Lakewood.....	2721	.034	.065	.099
Milton/Pierce.....	2709	.034	.065	.099
Orting.....	2710	.028	.065	.093
Pacific/Pierce.....	2723	.034	.065	.099
Puyallup.....	2711	.034	.065	.099
Roy.....	2712	.015	.065	.080
Ruston.....	2713	.034	.065	.099
South Prairie.....	2714	.014	.065	.079
Steilacoom.....	2715	.034	.065	.099
Sumner.....	2716	.028	.065	.093
Tacoma.....	2717	.037	.065	.102
University Place.....	2719	.034	.065	.099
Wilkeson.....	2718	.014	.065	.079
SAN JUAN				
Unincorp. Areas.....	2800	.016	.065	.081
Friday Harbor.....	2801	.018	.065	.083
SKAGIT				
Unincorp. Areas.....	2900	.016	.065	.081
Unincorp. PTBA*.....	2929	.020	.065	.085
Anacortes.....	2901	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington.....	2902	.020	.065	.085
Concrete.....	2903	.020	.065	.085
Hamilton.....	2904	.020	.065	.085
La Conner.....	2905	.020	.065	.085
Lyman.....	2906	.020	.065	.085
Mount Vernon.....	2907	.022	.065	.087
Sedro - Woolley.....	2908	.020	.065	.085
SKAMANIA				
Unincorp. Areas.....	3000	.012	.065	.077
North Bonneville.....	3001	.012	.065	.077
Stevenson.....	3002	.012	.065	.077
SNOHOMISH				
Unincorp. Areas.....	3100	.027	.065	.092
Unincorp. Areas Non-RTA.....	4200	.013	.065	.078
Unincorp. PTBA*.....	3131	.039	.065	.104
Unincorp. PTBA* Non-RTA.....	4231	.025	.065	.090
Arlington.....	3101	.027	.065	.092
Bothell/Snohomish.....	3120	.039	.065	.104
Brier.....	3102	.039	.065	.104
Darrington.....	3103	.025	.065	.090
Edmonds.....	3104	.039	.065	.104
Everett.....	3105	.033	.065	.098
Everett Non-RTA.....	4205	.019	.065	.084
Gold Bar.....	3106	.025	.065	.090
Granite Falls.....	3107	.025	.065	.090
Index.....	3108	.025	.065	.090
Lake Stevens.....	3109	.025	.065	.090
Lynnwood.....	3110	.040	.065	.105
Marysville.....	3111	.028	.065	.093
Mill Creek.....	3119	.040	.065	.105
Monroe.....	3112	.028	.065	.093
Mountlake Terrace.....	3113	.039	.065	.104
Mukilteo.....	3114	.040	.065	.105
Snohomish (City).....	3115	.027	.065	.092
Stanwood.....	3116	.027	.065	.092
Sultan.....	3117	.025	.065	.090
Woodway.....	3118	.039	.065	.104
SPOKANE				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. PTBA*.....	3232	.024	.065	.089
Airway Heights.....	3201	.026	.065	.091
Cheney.....	3202	.024	.065	.089
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake.....	3212	.024	.065	.089
Medical Lake.....	3206	.024	.065	.089
Millwood.....	3207	.024	.065	.089
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City).....	3210	.024	.065	.089
Spokane Valley.....	3213	.024	.065	.089
Waverly.....	3211	.016	.065	.081
STEVENS				
Unincorp. Areas.....	3300	.011	.065	.076
Chewelah.....	3301	.011	.065	.076
Colville.....	3302	.011	.065	.076
Kettle Falls.....	3303	.011	.065	.076
Marcus.....	3304	.011	.065	.076
Northport.....	3305	.011	.065	.076
Springdale.....	3306	.011	.065	.076
THURSTON				
Unincorp. Areas.....	3400	.014	.065	.079
Unincorp. PTBA*.....	3434	.026	.065	.091
Bucoda.....	3401	.014	.065	.079
Lacey.....	3402	.028	.065	.093
Olympia.....	3403	.028	.065	.093
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater.....	3406	.028	.065	.093
Yelm.....	3407	.026	.065	.091

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WAHAKIUM				
Unincorp. Areas.....	3500	.011	.065	.076
Cathlamet.....	3501	.011	.065	.076
WALLA WALLA				
Unincorp. Areas.....	3600	.016	.065	.081
Unincorp. PTBA*.....	3636	.022	.065	.087
College Place.....	3601	.022	.065	.087
Prescott.....	3602	.016	.065	.081
Waitsburg.....	3603	.017	.065	.082
Walla Walla (City).....	3604	.024	.065	.089
WHATCOM				
Unincorp. Areas.....	3700	.014	.065	.079
Unincorp. PTBA*.....	3737	.020	.065	.085
Bellingham.....	3701	.022	.065	.087
Blaine.....	3702	.022	.065	.087
Everson.....	3703	.020	.065	.085
Ferndale.....	3704	.022	.065	.087
Lynden.....	3705	.022	.065	.087
Nooksack.....	3706	.020	.065	.085
Sumas.....	3707	.020	.065	.085
WHITMAN				
Unincorp. Areas.....	3800	.013	.065	.078
Albion.....	3801	.013	.065	.078
Colfax.....	3802	.013	.065	.078
Colton.....	3803	.013	.065	.078
Endicott.....	3804	.013	.065	.078
Farmington.....	3805	.013	.065	.078
Garfield.....	3806	.013	.065	.078
LaCrosse.....	3807	.013	.065	.078
Lamont.....	3808	.013	.065	.078
Malden.....	3809	.013	.065	.078
Oakesdale.....	3810	.013	.065	.078
Palouse.....	3811	.013	.065	.078
Pullman.....	3812	.013	.065	.078
Rosalia.....	3813	.013	.065	.078
St. John.....	3814	.013	.065	.078
Tekoa.....	3815	.013	.065	.078
Uniontown.....	3816	.013	.065	.078
YAKIMA				
Unincorp. Areas.....	3900	.014	.065	.079
Grandview.....	3901	.014	.065	.079
Granger.....	3902	.014	.065	.079
Harrah.....	3903	.014	.065	.079
Mabton.....	3904	.014	.065	.079
Moxee City.....	3905	.014	.065	.079
Naches.....	3906	.014	.065	.079
Selah.....	3907	.017	.065	.082
Sunnyside.....	3908	.014	.065	.079
Tieton.....	3909	.014	.065	.079
Toppenish.....	3910	.014	.065	.079
Union Gap.....	3911	.016	.065	.081
Wapato.....	3912	.014	.065	.079
Yakima (City).....	3913	.017	.065	.082
Zillah.....	3914	.014	.065	.079

Footnotes:
(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (RTA) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 360-705-6705.*

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* PTBA - Public Transportation Benefit Area

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.