

Car Dealers and Leasing Companies Local Sales & Use Tax Rates and Changes

Washington State Dept. of Revenue

Effective October 1 - December 31, 2021

Local sales/use tax changes

There are no local sales/use tax rate changes this quarter.

Motor vehicle sales and use tax

Motor vehicle dealers and motor vehicle leasing companies must collect the additional sales tax of three-tenths of one percent (.3%) of the selling price. This applies to every retail sale or lease of a motor vehicle in Washington. "Motor vehicle" means every vehicle that is self-propelled as defined in RCW 46.04.320. However, this does not include farm tractors, farm vehicles, off-road vehicles, non-highway vehicles, and snowmobiles. Additional information can be found on the Department's website at dor.wa.gov/motorvehiclesales.

Key:

- (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.*
 - (2) Special location codes and rates are used only to report sales of motor vehicles or the first 36 months of motor vehicle leases. Lease payments after the first 36 months are reported under the regular location codes and rates. See Sales Tax and Use Tax on Motor Vehicles section of the Auto Dealer Guide for more information.
- ± HBZ - Hospital Benefit Zone
Unincorporated Areas are locations outside incorporated city limits.
 - * PTBA - Public Transportation Benefit Area



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we doing?**

Let us know!

www.dor.wa.gov/survey

Boundary changes (annexations)

(Effective October 1, 2021)

There are no annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at dor.wa.gov for details.

Car dealers and leasing companies local sales and use tax rates

Tax changes are blue and bolded

Effective October 1 - December 31, 2021

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

Note: For footnote information, please see the bottom of page 6.

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	(2)	(2)		(2)		COLUMBIA (cont.)									
Unincorp. Areas.....	0100	0150	.015	.012	.065	.080	.077	Starbuck.....	0702	.017	.065	.082			
Hatton.....	0101	0151	.015	.012	.065	.080	.077	COWLITZ	(2)	(2)		(2)			
Lind.....	0102	0152	.015	.012	.065	.080	.077	Unincorp. Areas.....	0800	.013	.065	.078			
Othello.....	0103	0153	.017	.014	.065	.082	.079	Castle Rock.....	0801	.015	.065	.080			
Ritzville.....	0104	0154	.015	.012	.065	.080	.077	Kalama.....	0802	0862	.014	.013	.065	.079	.078
Washtucna.....	0105	0155	.015	.012	.065	.080	.077	Kelso.....	0803	.016	.065	.081			
ASOTIN	(2)	(2)		(2)				Longview.....	0804	.016	.065	.081			
Unincorp. Areas.....	0200	0250	.015	.012	.065	.080	.077	Woodland.....	0805	0865	.014	.013	.065	.079	.078
Asotin (City).....	0201	0251	.015	.012	.065	.080	.077	DOUGLAS							
Clarkston.....	0202	0252	.017	.014	.065	.082	.079	Unincorp. Areas.....	0900	.013	.065	.078			
BENTON	(2)	(2)		(2)				Unincorp. PTBA*.....	0909	.018	.065	.083			
Unincorp. Areas.....	0300	0350	.015	.012	.065	.080	.077	Bridgeport.....	0901	.012	.065	.077			
Unincorp. PTBA*.....	0333	0383	.021	.018	.065	.086	.083	East Wenatchee.....	0902	.019	.065	.084			
Benton City.....	0301	0351	.021	.018	.065	.086	.083	Mansfield.....	0903	.012	.065	.077			
Kennewick.....	0302	0352	.021	.018	.065	.086	.083	Rock Island.....	0904	.018	.065	.083			
Prosser.....	0303	0353	.021	.018	.065	.086	.083	Waterville.....	0905	.018	.065	.083			
Richland.....	0304	0354	.021	.018	.065	.086	.083	FERRY	(2)	(2)		(2)			
West Richland.....	0305	0355	.021	.018	.065	.086	.083	Unincorp. Areas.....	1000	1050	.015	.012	.065	.080	.077
CHELAN	(2)	(2)		(2)				Republic.....	1001	1051	.015	.012	.065	.080	.077
Unincorp. Areas.....	0400		.018		.065	.083		FRANKLIN	(2)	(2)			(2)		
Cashmere.....	0401		.018		.065	.083		Unincorp. Areas.....	1100	1150	.015	.012	.065	.080	.077
Chelan (City).....	0402		.018		.065	.083		Unincorp. PTBA*.....	1111	1161	.021	.018	.065	.086	.083
Entiat.....	0403		.018		.065	.083		Connell.....	1101	1151	.017	.014	.065	.082	.079
Leavenworth.....	0404	0454	.020	.019	.065	.085	.084	Kahlotus.....	1102	1152	.015	.012	.065	.080	.077
Wenatchee.....	0405		.021		.065	.086		Mesa.....	1103	1153	.015	.012	.065	.080	.077
CLALLAM	(2)	(2)		(2)				Pasco.....	1104	1154	.021	.018	.065	.086	.083
Unincorp. Areas.....	0500		.020		.065	.085		GARFIELD							
Forks.....	0501		.020		.065	.085		Unincorp. Areas.....	1200	.014	.065	.079			
Port Angeles.....	0502		.023		.065	.088		Pomeroy.....	1201	.014	.065	.079			
Sequim.....	0503	0563	.023	.022	.065	.088	.087	GRANT	(2)	(2)			(2)		
CLARK								Unincorp. Areas.....	1300	1350	.017	.014	.065	.082	.079
Unincorp. Areas.....	0600		.012		.065	.077		Coulee City.....	1301	1351	.017	.014	.065	.082	.079
Unincorp. PTBA*.....	0666		.019		.065	.084		Electric City.....	1302	1352	.017	.014	.065	.082	.079
Battle Ground.....	0601		.019		.065	.084		Ephrata.....	1303	1353	.019	.016	.065	.084	.081
Camas.....	0602		.019		.065	.084		George.....	1304	1354	.019	.016	.065	.084	.081
La Center.....	0603		.019		.065	.084		Grand Coulee.....	1305	1355	.019	.016	.065	.084	.081
Ridgefield.....	0604		.019		.065	.084		Hartline.....	1306	1356	.017	.014	.065	.082	.079
Vancouver.....	0605		.020		.065	.085		Krupp.....	1307	1357	.017	.014	.065	.082	.079
Washougal.....	0606		.019		.065	.084		Mattawa.....	1308	1358	.019	.016	.065	.084	.081
Yacolt.....	0607		.019		.065	.084		Moses Lake.....	1309	1359	.019	.016	.065	.084	.081
COLUMBIA								Quincy.....	1310	1360	.017	.014	.065	.082	.079
Unincorp. Areas.....	0700		.017		.065	.082		Royal City.....	1311	1361	.017	.014	.065	.082	.079
Dayton.....	0701		.019		.065	.084		Soap Lake.....	1312	1362	.017	.014	.065	.082	.079

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
GRANT (cont.)						
Warden.....	1313	1363 .017 .014	.065	.082	.079	
Wilson Creek	1315	1365 .017 .014	.065	.082	.079	
GRAYS HARBOR		(2)	(2)	(2)		
Unincorp. Areas.....	1400	1450 .024 .021	.065	.089	.086	
Chehalis Tribes - Unincorp. Areas	1411	1461 .024 .021	.065	.089	.086	
Aberdeen	1401	1451 .0258 .0228	.065	.0908	.0878	
Cosmopolis.....	1402	1452 .024 .021	.065	.089	.086	
Elma.....	1403	1453 .024 .021	.065	.089	.086	
Hoquiam.....	1404	1454 .024 .021	.065	.089	.086	
McCleary.....	1405	1455 .024 .021	.065	.089	.086	
Montesano.....	1406	1456 .024 .021	.065	.089	.086	
Oakville	1407	1457 .024 .021	.065	.089	.086	
Chehalis Tribes - Oakville	1413	1463 .024 .021	.065	.089	.086	
Ocean Shores.....	1409	1459 .026 .023	.065	.091	.088	
Westport.....	1408	1458 .024 .021	.065	.089	.086	
ISLAND						
Unincorp. Areas.....	1500		.022 .065	.087		
Coupeville.....	1501		.022 .065	.087		
Langley.....	1502		.022 .065	.087		
Oak Harbor	1503		.024 .065	.089		
JEFFERSON		(2)	(2)	(2)		
Unincorp. Areas.....	1600	1650 .026 .023	.065	.091	.088	
Suquamish Tribe - Unincorp. Areas	1603	1653 .026 .023	.065	.091	.088	
Port Townsend.....	1601	1651 .026 .023	.065	.091	.088	
KING						
Unincorp. Areas.....	1700		.036 .065	.101		
Unincorp. Non-RTA	4000		.022 .065	.087		
Algona.....	1701		.036 .065	.101		
Auburn/King	1702		.036 .065	.101		
Auburn/King Non-RTA.....	4002		.022 .065	.087		
Beaux Arts Village.....	1703		.036 .065	.101		
Bellevue	1704		.036 .065	.101		
Bellevue Non-RTA.....	4004		.022 .065	.087		
Black Diamond	1705		.022 .065	.087		
Bothell/King	1706		.036 .065	.101		
Burien	1734		.036 .065	.101		
Carnation.....	1707		.022 .065	.087		
Clyde Hill.....	1708		.036 .065	.101		
Covington	1712		.022 .065	.087		
Des Moines.....	1709		.036 .065	.101		
Duvall.....	1710		.024 .065	.089		
Enumclaw	1711		.023 .065	.088		
Federal Way	1732		.036 .065	.101		
Hunts Point.....	1713		.036 .065	.101		
Issaquah.....	1714		.036 .065	.101		
Issaquah Non-RTA.....	4014		.022 .065	.087		
Kenmore.....	1738		.036 .065	.101		
Kent	1715		.036 .065	.101		

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
KING (cont.)						
Kent Non-RTA	4015		.022 .065	.087		
Kirkland.....	1716	1796 .037 .036	.065	.102	.101	
Lake Forest Park.....	1717		.036 .065	.101		
Maple Valley	1720		.022 .065	.087		
Medina	1718		.036 .065	.101		
Mercer Island	1719		.036 .065	.101		
Milton/King	1731		.036 .065	.101		
Newcastle.....	1736		.036 .065	.101		
Newcastle Non-RTA.....	4036		.022 .065	.087		
Normandy Park	1721		.036 .065	.101		
North Bend	1722	1772 .025 .024	.065	.090	.089	
Pacific/King.....	1723		.036 .065	.101		
Redmond.....	1724		.036 .065	.101		
Redmond Non-RTA.....	4024		.022 .065	.087		
Renton.....	1725		.036 .065	.101		
Renton Non-RTA	4025		.022 .065	.087		
Sammamish.....	1739		.036 .065	.101		
Sammamish Non-RTA.....	4039		.022 .065	.087		
SeaTac.....	1733		.036 .065	.101		
Seattle.....	1726		.0375 .065	.1025		
Shoreline	1737		.038 .065	.103		
Skykomish.....	1727		.022 .065	.087		
Snoqualmie	1728		.022 .065	.087		
Tukwila.....	1729		.036 .065	.101		
Woodinville.....	1735		.036 .065	.101		
Woodinville Non-RTA.....	4035		.022 .065	.087		
Yarrow Point	1730		.036 .065	.101		
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		
Suquamish Tribe - Unincorp. Areas	1805		.025 .065	.090		
KITTITAS		(2)	(2)	(2)		
Unincorp. Areas.....	1900	1950 .015 .012	.065	.080	.077	
Cle Elum	1901	1951 .015 .012	.065	.080	.077	
Ellensburg	1902	1952 .018 .015	.065	.083	.080	
Kittitas (City).....	1903	1953 .015 .012	.065	.080	.077	
Roslyn	1904	1954 .015 .012	.065	.080	.077	
South Cle Elum.....	1905	1955 .015 .012	.065	.080	.077	
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		

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)				
SKAGIT (cont.)						SPOKANE (cont.)										
Burlington	2902	2952	.020	.017	.065	.085	.082	Fairfield	3204	3264	.016	.015	.065	.081	.080	
Concrete	2903	2953	.020	.017	.065	.085	.082	Kalispel Tribe - Airway Heights	3215	3275	.026	.025	.065	.091	.090	
Hamilton	2904	2954	.020	.017	.065	.085	.082	Latah	3205	3265	.016	.015	.065	.081	.080	
La Conner	2905	2955	.020	.017	.065	.085	.082	Liberty Lake	3212	3272	.024	.023	.065	.089	.088	
Lyman	2906	2956	.020	.017	.065	.085	.082	Medical Lake	3206	3266	.024	.023	.065	.089	.088	
Mount Vernon	2907	2957	.022	.019	.065	.087	.084	Millwood	3207	3267	.024	.023	.065	.089	.088	
Sedro-Woolley	2908	2958	.020	.017	.065	.085	.082	Rockford	3208	3268	.016	.015	.065	.081	.080	
Swinomish Tribe - La Conner	2911	2961	.020	.017	.065	.085	.082	Spangle	3209	3269	.016	.015	.065	.081	.080	
Swinomish Tribe - Unincorp. Areas	2909	2969	.016	.013	.065	.081	.078	Spokane (City)	3210	3270	.025	.024	.065	.090	.089	
Swinomish Tribe - Unincorp. Areas PTBA*	2931	2981	.020	.017	.065	.085	.082	Spokane Valley	3213	3273	.024	.023	.065	.089	.088	
SKAMANIA						STEVENS										
Unincorp. Areas.....	3000			.012	.065		.077	Unincorp. Areas.....	3300			.011	.065		.076	
North Bonneville	3001			.012	.065		.077	Chewelah	3301			.011	.065		.076	
Stevenson	3002			.012	.065		.077	Colville.....	3302			.011	.065		.076	
SNOHOMISH						(2)	(2)	(2)	THURSTON							
Unincorp. Areas.....	3100			.027	.065		.092	Unincorp. Areas	3400			.015	.065		.080	
Unincorp. Areas Non-RTA.....	4200			.013	.065		.078	Unincorp. PTBA*	3434			.027	.065		.092	
Unincorp. PTBA*	3131			.039	.065		.104	Chehalis Tribes - Unincorp. Areas	3409			.015	.065		.080	
Unincorp. PTBA* Non-RTA	4231			.025	.065		.090	Nisqually Tribe - Unincorp. Areas	3415			.015	.065		.080	
Tulalip Tribes - Unincorp. PTBA Non-RTA	4233			.025	.065		.090	Nisqually Tribe - Unincorp. Areas PTBA*	3417			.027	.065		.092	
Arlington	3101			.027	.065		.092	Squaxin Tribe - Unincorp. Areas	3413			.015	.065		.080	
Bothell/Snohomish.....	3120			.039	.065		.104	Bucoda	3401			.015	.065		.080	
Brier	3102			.039	.065		.104	Lacey	3402			.029	.065		.094	
Darrington	3103			.025	.065		.090	Nisqually Tribe - Lacey	3419			.029	.065		.094	
Edmonds	3104			.039	.065		.104	Olympia	3403	3453	.029	.028	.065	.094	.093	
Everett	3105			.033	.065		.098	Rainier	3404			.015	.065		.080	
Everett Non-RTA	4205			.019	.065		.084	Tenino	3405			.015	.065		.080	
Gold Bar	3106			.025	.065		.090	Tumwater	3406			.029	.065		.094	
Granite Falls.....	3107			.025	.065		.090	Chehalis Tribes - Tumwater	3411			.029	.065		.094	
Index	3108			.025	.065		.090	Yelm.....	3407			.027	.065		.092	
Lake Stevens	3109			.025	.065		.090	WAHKIAKUM								
Lynnwood	3110			.040	.065		.105	Unincorp. Areas.....	3500			.011	.065		.076	
Marysville	3111	3161	.028	.027	.065	.093	.092	Cathlamet.....	3501			.011	.065		.076	
Tulalip Tribes - Marysville	3121	3171	.028	.027	.065	.093	.092	WALLA WALLA								
Mill Creek.....	3119	3169	.040	.039	.065	.105	.104	Unincorp. Areas.....	3600	3650	.016	.013	.065	.081	.078	
Monroe.....	3112	3162	.028	.027	.065	.093	.092	Unincorp. PTBA*	3636	3686	.022	.019	.065	.087	.084	
Mountlake Terrace	3113			.039	.065		.104	College Place.....	3601	3651	.022	.019	.065	.087	.084	
Mukilteo.....	3114			.040	.065		.105	Prescott	3602	3652	.016	.013	.065	.081	.078	
Snohomish (City).....	3115			.027	.065		.092	Waitsburg	3603	3653	.017	.014	.065	.082	.079	
Stanwood	3116			.027	.065		.092	Walla Walla (City)	3604	3654	.024	.021	.065	.089	.086	
Sultan.....	3117			.025	.065		.090	WHATCOM								
Woodway	3118			.039	.065		.104	Unincorp. Areas.....	3700	3750	.015	.014	.065	.080	.079	
SPOKANE						(2)	(2)	(2)	Unincorp. PTBA*	3737	3787	.021	.020	.065	.086	.085
Unincorp. Areas.....	3200	3260	.016	.015	.065	.081	.080	Bellingham	3701	3751	.023	.022	.065	.088	.087	
Unincorp. PTBA*	3232	3282	.024	.023	.065	.089	.088									
Airway Heights.....	3201	3261	.026	.025	.065	.091	.090									
Cheney	3202	3262	.024	.023	.065	.089	.088									
Deer Park	3203	3263	.016	.015	.065	.081	.080									

Location		Sales/Use Tax					
County/City	Loc. Code	Local Rate			State Rate	Combined Sales Tax (1)	
WHATCOM (cont.)							
Blaine	3702	3752	.023	.022	.065	.088	.087
Everson	3703	3753	.021	.020	.065	.086	.085
Ferndale	3704	3754	.023	.022	.065	.088	.087
Lynden	3705	3755	.023	.022	.065	.088	.087
Nooksack	3706	3756	.021	.020	.065	.086	.085
Sumas	3707	3757	.021	.020	.065	.086	.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							
		(2)	(2)			(2)	
Unincorp. Areas.....	3900	3960	.015	.012	.065	.080	.077
Grandview.....	3901	3961	.015	.012	.065	.080	.077
Granger	3902	3962	.015	.012	.065	.080	.077
Harrah.....	3903	3963	.015	.012	.065	.080	.077
Mabton.....	3904	3964	.015	.012	.065	.080	.077
Moxee City.....	3905	3965	.015	.012	.065	.080	.077
Naches.....	3906	3966	.015	.012	.065	.080	.077
Selah.....	3907	3967	.018	.015	.065	.083	.080
Sunnyside.....	3908	3968	.017	.014	.065	.082	.079
Tieton.....	3909	3969	.015	.012	.065	.080	.077
Toppenish	3910	3970	.015	.012	.065	.080	.077
Union Gap.....	3911	3971	.017	.014	.065	.082	.079
Wapato.....	3912	3972	.015	.012	.065	.080	.077
Yakima (City)	3913	3973	.018	.015	.065	.083	.080
Zillah	3914	3974	.015	.012	.065	.080	.077

Footnotes:

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