

# Car Dealers and Leasing Companies Local Sales & Use Tax Rate Changes

Effective January 1 - March 31, 2015

## Local sales/use tax changes

(Effective January 1, 2015)

### Benton County

Sales and use tax within Benton County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety services.

### City of Ephrata

Sales and use tax within the City of Ephrata will increase one-tenth of one percent (.001). The tax will be used for criminal justice and public safety services.

### City of Monroe

Sales and use tax within the City of Monroe will increase two-tenths of one percent (.002). The tax will be used for transportation services.

## Motor vehicle sales and leases

The sale or lease of a motor vehicle licensed for on-road use is subject to a tax of three-tenths of one percent (.003) of the selling price. This tax is in addition to the state and local sales tax. It is not due if the rental car tax applies.

## Tools for finding local sales tax rates and codes

Operate your retail business knowing you are always charging your customers the right amount of sales tax. With our Tax Rate Lookup tools, all you need is the physical address or zip+4 of your business location or ship-to address. You will receive the local sales tax rate, corresponding local tax code, and a confirmation number so you can operate with confidence knowing your sales tax rates are correct.

We also offer a mobile version of our Tax Rate Lookup tools for download on both iOS and Android platforms, perfect for those constantly on the move or on the work site. Our Tax Rate Lookup tools can be found by going to our website at [dor.wa.gov/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

## Get notified about tax rate changes

Stay up to date on local sales tax rate changes by joining our Sales Tax Rate Changes listserv. It's easy—just visit our website at [dor.wa.gov/listserv](http://dor.wa.gov/listserv), enter your name and email address, click Join next to Sales Tax Rate Changes, then click submit. You'll receive an email notice at least 30 days before the change takes effect. You can also find information by typing "sales tax rate changes" in the search box of our website at [dor.wa.gov](http://dor.wa.gov).

## 50% Penalty – Misuse of Reseller Permits

If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit [dor.wa.gov/resellerpermit](http://dor.wa.gov/resellerpermit).

## Recreational Marijuana - Retail Stores

In addition to the 25% marijuana excise tax paid to the Liquor Control Board, marijuana retailers must collect and remit retail sales tax and pay retailing B&O tax to the Department of Revenue. For more information, visit [dor.wa.gov/Marijuana](http://dor.wa.gov/Marijuana).

## Do you sell prepaid wireless telephone cards or wireless service?

Effective January 1, 2014, businesses that make retail sales of prepaid wireless telephone service must collect the Enhanced 911 (E911) Prepaid Wireless tax and remit it to the Department of Revenue. This includes retail businesses that sell prepaid wireless phone cards. You may visit the Department's website at [dor.wa.gov/E911](http://dor.wa.gov/E911) for more information regarding the E911 taxes.

## Keep your email address current

We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

Sometimes we find that the email address we have for you is not correct. To ensure that you are getting these notices on time, please update your email address in My Account. Once logged in, just click on "My logon profile" in the left navigation, then click on "Update profile."

## The benefits of E-file

- ✓ Available anytime, anywhere you have internet access.
- ✓ Fill in the numbers and let E-file do the math.
- ✓ More accurate than paper, with current rates and error checking.
- ✓ Fast, secure and customizable—show only the lines you need to report.
- ✓ File your return early and schedule your payment for the due date.



## Annexations - Boundary Changes

(Effective January 1, 2015)

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](http://dor.wa.gov) for details.

**Benton County**  
Kennewick

**Chelan County**  
Wenatchee

**Clark County**  
Battle Ground

**Cowlitz County**  
Kalama  
Longview

**Grant County**  
Coulee City  
Moses Lake  
Quincy

**King County**  
Renton

**Kittitas County**  
Ellensburg

**Klickitat County**  
White Salmon

**Lewis County**  
Centralia

**Snohomish County**  
Bothell  
Everett

**Walla Walla County**  
College Place

**Whitman County**  
Malden

**Yakima County**  
Wapato

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Car Dealers and Leasing Companies**  
**Local Sales and Use Tax Rates**

Effective January 1 - March 31, 2015

(Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.)

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

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>ADAMS</b>					
Unincorp. Areas.....	0100	.012	.065	.077	
Hatton .....	0101	.012	.065	.077	
Lind.....	0102	.012	.065	.077	
Othello .....	0103	.012	.065	.077	
Ritzville .....	0104	.012	.065	.077	
Washtucna .....	0105	.012	.065	.077	
<b>ASOTIN</b>					
Unincorp. Areas.....	0200	.012	.065	.077	
Asotin (City) .....	0201	.012	.065	.077	
Clarkston.....	0202	.012	.065	.077	
<b>BENTON (Eff. 1/1/15)</b>					
Unincorp. Areas.....	0300	0350 .015 .012 .065	.080	.077	
Unincorp. P.T.B.A.* .....	0333	0383 .021 .018 .065	.086	.083	
Benton City .....	0301	0351 .021 .018 .065	.086	.083	
Kennewick .....	0302	0352 .021 .018 .065	.086	.083	
Prosser .....	0303	0353 .021 .018 .065	.086	.083	
Richland .....	0304	0354 .021 .018 .065	.086	.083	
West Richland .....	0305	0355 .021 .018 .065	.086	.083	
<b>CHELAN (2)</b>					
Unincorp. Areas.....	0400	.017	.065	.082	(2)
Cashmere .....	0401	.017	.065	.082	
Chelan (City).....	0402	.017	.065	.082	
Entiat.....	0403	.017	.065	.082	
Leavenworth T.B.D.** .....	0404	0454 .019 .018 .065	.084	.083	
Wenatchee .....	0405	.019	.065	.084	
<b>CLALLAM (2)</b>					
Unincorp. Areas.....	0500	.019	.065	.084	(2)
Forks.....	0501	.019	.065	.084	
Port Angeles.....	0502	.019	.065	.084	
Sequim T.B.D.** .....	0503	0563 .022 .021 .065	.087	.086	
<b>CLARK</b>					
Unincorp. Areas.....	0600	.012	.065	.077	
Unincorp. P.T.B.A.* .....	0666	.019	.065	.084	
Battle Ground .....	0601	.019	.065	.084	
Camas .....	0602	.019	.065	.084	
La Center .....	0603	.019	.065	.084	
Ridgefield .....	0604	.019	.065	.084	
Vancouver .....	0605	.019	.065	.084	
Washougal.....	0606	.019	.065	.084	
Yacolt .....	0607	.019	.065	.084	
<b>COLUMBIA</b>					
Unincorp. Areas.....	0700	.016	.065	.081	
Dayton.....	0701	.016	.065	.081	
Starbuck.....	0702	.016	.065	.081	
<b>COWLITZ (2)</b>					
Unincorp. Areas.....	0800	.012	.065	.077	(2)
Castle Rock T.B.D.** .....	0801	.014	.065	.079	
Kalama.....	0802	.012	.065	.077	
Kelso.....	0803	.015	.065	.080	
Longview.....	0804	.015	.065	.080	
Woodland.....	0805	0865 .013 .012 .065	.078	.077	
<b>DOUGLAS</b>					
Unincorp. Areas.....	0900	.013	.065	.078	
Unincorp. P.T.B.A.* .....	0909	.017	.065	.082	
Bridgeport.....	0901	.012	.065	.077	
E. Wenatchee.....	0902	.017	.065	.082	
Mansfield.....	0903	.012	.065	.077	
Rock Island.....	0904	.017	.065	.082	
Waterville .....	0905	.017	.065	.082	
<b>FERRY</b>					
Unincorp. Areas.....	1000	.012	.065	.077	
Republic.....	1001	.012	.065	.077	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>FRANKLIN (2)</b>					
Unincorp. Areas.....	1100	1150 .015 .012 .065	.080	.077	(2)
Unincorp. P.T.B.A.* .....	1111	1161 .021 .018 .065	.086	.083	
Connell .....	1101	1151 .015 .012 .065	.080	.077	
Kahlotus.....	1102	1152 .015 .012 .065	.080	.077	
Mesa .....	1103	1153 .015 .012 .065	.080	.077	
Pasco .....	1104	1154 .021 .018 .065	.086	.083	
<b>GARFIELD</b>					
Unincorp. Areas.....	1200	.010	.065	.075	
Pomeroy .....	1201	.010	.065	.075	
<b>GRANT (Eff. 1/1/15)</b>					
Unincorp. Areas.....	1300	.014	.065	.079	
Coulee City.....	1301	.014	.065	.079	
Electric City .....	1302	.014	.065	.079	
Ephrata .....	1303	1353 .015 .014 .065	.080	.079	
George.....	1304	.014	.065	.079	
Grand Coulee .....	1305	.014	.065	.079	
Hartline .....	1306	.014	.065	.079	
Krupp.....	1307	.014	.065	.079	
Mattawa.....	1308	.014	.065	.079	
Moses Lake .....	1309	.014	.065	.079	
Quincy .....	1310	.014	.065	.079	
Royal City.....	1311	.014	.065	.079	
Soap Lake.....	1312	.014	.065	.079	
Warden.....	1313	.014	.065	.079	
Wilson Creek .....	1315	.014	.065	.079	
<b>GRAYS HARBOR</b>					
Unincorp. Areas.....	1400	.020	.065	.085	
Aberdeen T.B.D.** .....	1401	.0213	.065	.0863	
Cosmopolis.....	1402	.020	.065	.085	
Elma.....	1403	.020	.065	.085	
Hoquiam.....	1404	.020	.065	.085	
McCleary.....	1405	.020	.065	.085	
Montesano.....	1406	.020	.065	.085	
Oakville .....	1407	.020	.065	.085	
Ocean Shores.....	1409	.020	.065	.085	
Westport.....	1408	.020	.065	.085	
<b>ISLAND</b>					
Unincorp. Areas.....	1500	.022	.065	.087	
Coupeville.....	1501	.022	.065	.087	
Langley.....	1502	.022	.065	.087	
Oak Harbor .....	1503	.022	.065	.087	
<b>JEFFERSON (2)</b>					
Unincorp. Areas.....	1600	1650 .025 .022 .065	.090	.087	(2)
Port Townsend.....	1601	1651 .025 .022 .065	.090	.087	
<b>KING</b>					
Unincorp. Areas.....	1700	.030	.065	.095	
Unincorp. Non-R.T.A.....	4000	.021	.065	.086	
Algona.....	1701	.030	.065	.095	
Auburn/King .....	1702	.030	.065	.095	
Auburn/King Non-R.T.A.....	4002	.021	.065	.086	
Beaux Arts Village.....	1703	.030	.065	.095	
Bellevue .....	1704	.030	.065	.095	
Bellevue Non-R.T.A.....	4004	.021	.065	.086	
Black Diamond .....	1705	.021	.065	.086	
Bothell/King .....	1706	.030	.065	.095	
Burien .....	1734	.030	.065	.095	
Carnation.....	1707	.021	.065	.086	
Clyde Hill.....	1708	.030	.065	.095	
Covington .....	1712	.021	.065	.086	
Des Moines .....	1709	.030	.065	.095	
Duvall.....	1710	.021	.065	.086	
Enumclaw.....	1711	.021	.065	.086	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>					
Federal Way	1732	.030	.065	.095	
Hunts Point	1713	.030	.065	.095	
Issaquah	1714	.030	.065	.095	
Issaquah Non-R.T.A.	4014	.021	.065	.086	
Kenmore	1738	.030	.065	.095	
Kent	1715	.030	.065	.095	
Kent Non-R.T.A.	4015	.021	.065	.086	
Kirkland	1716	.030	.065	.095	
Lake Forest Park	1717	.030	.065	.095	
Maple Valley	1720	.021	.065	.086	
Medina	1718	.030	.065	.095	
Mercer Island	1719	.030	.065	.095	
Milton/King	1731	.030	.065	.095	
Newcastle	1736	.030	.065	.095	
Newcastle Non-R.T.A.	4036	.021	.065	.086	
Normandy Park	1721	.030	.065	.095	
North Bend T.B.D.**	1722	.023	.065	.088	
Pacific/King	1723	.030	.065	.095	
Redmond	1724	.030	.065	.095	
Redmond Non-R.T.A.	4024	.021	.065	.086	
Renton	1725	.030	.065	.095	
Renton Non-R.T.A.	4025	.021	.065	.086	
Sammamish	1739	.030	.065	.095	
Sammamish Non-R.T.A.	4039	.021	.065	.086	
SeaTac	1733	.030	.065	.095	
Seattle	1726	.030	.065	.095	
Shoreline	1737	.030	.065	.095	
Skykomish	1727	.021	.065	.086	
Snoqualmie	1728	.021	.065	.086	
Tukwila	1729	.030	.065	.095	
Woodinville	1735	.030	.065	.095	
Woodinville Non-R.T.A.	4035	.021	.065	.086	
Yarrow Point	1730	.030	.065	.095	
<b>KITSAP</b>					
Unincorp. Areas	1800	.022	.065	.087	
Bainbridge Island	1804	.022	.065	.087	
Bremerton	1801	.022	.065	.087	
Port Orchard	1802	.022	.065	.087	
Poulsbo	1803	.022	.065	.087	
<b>KITTITAS</b>					
Unincorp. Areas	1900	(2) .015	(2) .012	.065	.080 .077
Cle Elum	1901	1951 .015	.012	.065	.080 .077
Ellensburg	1902	1952 .015	.012	.065	.080 .077
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
<b>KLICKITAT</b>					
Unincorp. Areas	2000	.005	.065	.070	
Bingen	2001	.010	.065	.075	
Goldendale	2002	.010	.065	.075	
White Salmon	2003	.010	.065	.075	
<b>LEWIS</b>					
Unincorp. Areas	2100	.013	.065	.078	
Centralia	2101	.015	.065	.080	
Chehalis	2102	.015	.065	.080	
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	
<b>LINCOLN</b>					
Unincorp. Areas	2200	.012	.065	.077	
Almira	2201	.012	.065	.077	
Creston	2202	.012	.065	.077	
Davenport	2203	.012	.065	.077	
Harrington	2204	.012	.065	.077	
Odessa	2205	.012	.065	.077	
Reardan	2206	.012	.065	.077	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>					
Sprague	2207	.012	.065	.077	
Wilbur	2208	.012	.065	.077	
<b>MASON</b>					
Unincorp. Areas	2300	(2) .020	(2) .065	.085	(2)
Shelton	2301	2351 .021	.020	.065	.086 .085
<b>OKANOGAN</b>					
Unincorp. Areas	2400	(2) .012	(2) .065	.077	(2)
Unincorp. Areas P.B.T.A.*	2424	.016	.065	.081	
Brewster	2401	.016	.065	.081	
Conconully	2402	.016	.065	.081	
Coulee Dam	2403	.012	.065	.077	
Elmer City	2404	.012	.065	.077	
Nespelem	2405	.012	.065	.077	
Okanogan (City)	2406	2456 .017	.016	.065	.082 .081
Omak	2407	.016	.065	.081	
Oroville	2408	.016	.065	.081	
Pateros	2409	.016	.065	.081	
Riverside	2410	.016	.065	.081	
Tonasket	2411	.016	.065	.081	
Twisp	2412	2462 .017	.016	.065	.082 .081
Winthrop	2413	2463 .017	.016	.065	.082 .081
<b>PACIFIC</b>					
Unincorp. Areas	2500	.013	.065	.078	
Ilwaco	2501	.013	.065	.078	
Long Beach	2502	.013	.065	.078	
Raymond	2503	.013	.065	.078	
South Bend	2504	.013	.065	.078	
<b>PEND OREILLE</b>					
Unincorp. Areas	2600	.011	.065	.076	
Cusick	2601	.011	.065	.076	
Ione	2602	.011	.065	.076	
Metaline	2603	.011	.065	.076	
Metaline Falls	2604	.011	.065	.076	
Newport	2605	.011	.065	.076	
<b>PIERCE</b>					
Unincorp. Areas	2700	(2) .023	(2) .065	.088	(2)
Unincorp. Areas Non-R.T.A.	4100	.014	.065	.079	
Unincorp. Areas Non-R.T.A. H.B.Z.±	2789	.014	.065	.079	
Unincorp. P.T.B.A.*	2727	.029	.065	.094	
Unincorp. P.T.B.A.* Non-R.T.A.	4127	.020	.065	.085	
Unincorp. P.T.B.A.* H.B.Z.±	2787	.020	.065	.085	
Auburn/Pierce	2724	.029	.065	.094	
Bonney Lake	2701	.023	.065	.088	
Bonney Lake Non-R.T.A.	4101	.014	.065	.079	
Buckley	2702	.014	.065	.079	
Carbonado	2703	.014	.065	.079	
DuPont	2704	.023	.065	.088	
Eatonville	2705	.014	.065	.079	
Edgewood	2720	.029	.065	.094	
Fife	2706	.029	.065	.094	
Fircrest	2707	.029	.065	.094	
Gig Harbor	2708	.020	.065	.085	
Gig Harbor H.B.Z.±	2788	.020	.065	.085	
Lakewood	2721	.029	.065	.094	
Milton/Pierce	2709	.029	.065	.094	
Orting	2710	.023	.065	.088	
Pacific/Pierce	2723	.029	.065	.094	
Puyallup	2711	.029	.065	.094	
Roy	2712	2762 .015	.014	.065	.080 .079
Ruston	2713	.029	.065	.094	
South Prairie	2714	.014	.065	.079	
Steilacoom	2715	.029	.065	.094	
Sumner	2716	.023	.065	.088	
Tacoma	2717	.030	.065	.095	
University Place	2719	.029	.065	.094	
Wilkeson	2718	.014	.065	.079	
<b>SAN JUAN</b>					
Unincorp. Areas	2800	(2) 2850 .016	(2) .013	.065	.081 .078
Friday Harbor	2801	2851 .016	.013	.065	.081 .078

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>SKAGIT</b>	(2)	(2)			(2)	
Unincorp. Areas.....	2900	2950 .016 .013	.065	<b>.081</b>	<b>.078</b>	
Unincorp. P.T.B.A.* .....	2929	2959 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Anacortes .....	2901	2951 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Burlington .....	2902	2952 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Concrete .....	2903	2953 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Hamilton .....	2904	2954 .020 .017	.065	<b>.085</b>	<b>.082</b>	
La Conner .....	2905	2955 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Lyman .....	2906	2956 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Mount Vernon .....	2907	2957 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Sedro-Woolley .....	2908	2958 .020 .017	.065	<b>.085</b>	<b>.082</b>	
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000		.012 .065	<b>.077</b>		
North Bonneville .....	3001		.012 .065	<b>.077</b>		
Stevenson .....	3002		.012 .065	<b>.077</b>		
<b>SNOHOMISH (Eff. 1/1/15)</b>	(2)	(2)			(2)	
Unincorp. Areas.....	3100		.021 .065	<b>.086</b>		
Unincorp. Areas Non-R.T.A.....	4200		.012 .065	<b>.077</b>		
Unincorp. P.T.B.A.* .....	3131		.030 .065	<b>.095</b>		
Unincorp. P.T.B.A.* Non-R.T.A. ....	4231		.021 .065	<b>.086</b>		
Arlington T.B.D.** .....	3101		.023 .065	<b>.088</b>		
Bothell/Snohomish.....	3120		.030 .065	<b>.095</b>		
Brier .....	3102		.030 .065	<b>.095</b>		
Darrington .....	3103		.021 .065	<b>.086</b>		
Edmonds .....	3104		.030 .065	<b>.095</b>		
Everett .....	3105		.027 .065	<b>.092</b>		
Everett Non-R.T.A.....	4205		.018 .065	<b>.083</b>		
Gold Bar .....	3106		.021 .065	<b>.086</b>		
Granite Falls.....	3107		.021 .065	<b>.086</b>		
Index .....	3108		.021 .065	<b>.086</b>		
Lake Stevens .....	3109		.021 .065	<b>.086</b>		
Lynnwood .....	3110		.030 .065	<b>.095</b>		
Marysville T.B.D.** .....	3111		.023 .065	<b>.088</b>		
Mill Creek.....	3119	3169 .031 .030	.065	<b>.096</b>	<b>.095</b>	
<b>Monroe T.B.D.** .....</b>	<b>3112</b>	<b>3162 .024 .023</b>	<b>.065</b>	<b>.089</b>	<b>.088</b>	
Mountlake Terrace .....	3113		.030 .065	<b>.095</b>		
Mukilteo.....	3114		.030 .065	<b>.095</b>		
Snohomish (City) T.B.D.** .....	3115		.023 .065	<b>.088</b>		
Stanwood T.B.D.** .....	3116		.023 .065	<b>.088</b>		
Sultan.....	3117		.021 .065	<b>.086</b>		
Woodway .....	3118		.030 .065	<b>.095</b>		
<b>SPOKANE</b>	(2)	(2)			(2)	
Unincorp. Areas.....	3200	3260 .016 .015	.065	<b>.081</b>	<b>.080</b>	
Unincorp. P.T.B.A.* .....	3232	3282 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Airway Heights T.B.D.** .....	3201	3261 .024 .023	.065	<b>.089</b>	<b>.088</b>	
Cheney .....	3202	3262 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Deer Park.....	3203	3263 .016 .015	.065	<b>.081</b>	<b>.080</b>	
Fairfield.....	3204	3264 .016 .015	.065	<b>.081</b>	<b>.080</b>	
Latah .....	3205	3265 .016 .015	.065	<b>.081</b>	<b>.080</b>	
Liberty Lake .....	3212	3272 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Medical Lake .....	3206	3266 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Millwood.....	3207	3267 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Rockford.....	3208	3268 .016 .015	.065	<b>.081</b>	<b>.080</b>	
Spangle.....	3209	3269 .016 .015	.065	<b>.081</b>	<b>.080</b>	
Spokane (City) .....	3210	3270 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Spokane Valley .....	3213	3273 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Waverly.....	3211	3271 .016 .015	.065	<b>.081</b>	<b>.080</b>	
<b>STEVENS</b>						
Unincorp. Areas.....	3300		.011 .065	<b>.076</b>		
Chewelah .....	3301		.011 .065	<b>.076</b>		
Colville.....	3302		.011 .065	<b>.076</b>		
Kettle Falls.....	3303		.011 .065	<b>.076</b>		
Marcus.....	3304		.011 .065	<b>.076</b>		
Northport.....	3305		.011 .065	<b>.076</b>		
Springdale.....	3306		.011 .065	<b>.076</b>		
<b>THURSTON</b>	(2)	(2)			(2)	
Unincorp. Areas.....	3400		.014 .065	<b>.079</b>		
Unincorp. P.T.B.A.* .....	3434		.022 .065	<b>.087</b>		
Bucoda .....	3401		.014 .065	<b>.079</b>		
Lacey.....	3402		.022 .065	<b>.087</b>		
Olympia .....	3403	3453 .023 .022	.065	<b>.088</b>	<b>.087</b>	

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
Rainier.....	3404		.014 .065	<b>.079</b>		
Tenino.....	3405		.014 .065	<b>.079</b>		
Tumwater .....	3406		.022 .065	<b>.087</b>		
Yelm.....	3407		.022 .065	<b>.087</b>		
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500		.011 .065	<b>.076</b>		
Cathlamet.....	3501		.011 .065	<b>.076</b>		
<b>WALLA WALLA</b>	(2)	(2)			(2)	
Unincorp. Areas.....	3600	3650 .016 .013	.065	<b>.081</b>	<b>.078</b>	
Unincorp. P.T.B.A.* .....	3636	3686 .022 .019	.065	<b>.087</b>	<b>.084</b>	
College Place.....	3601	3651 .022 .019	.065	<b>.087</b>	<b>.084</b>	
Prescott .....	3602	3652 .016 .013	.065	<b>.081</b>	<b>.078</b>	
Waitsburg T.B.D.** .....	3603	3653 .017 .014	.065	<b>.082</b>	<b>.079</b>	
Walla Walla (City) T.B.D.** .....	3604	3654 .024 .021	.065	<b>.089</b>	<b>.086</b>	
<b>WHATCOM</b>	(2)	(2)			(2)	
Unincorp. Areas.....	3700	3750 .014 .013	.065	<b>.079</b>	<b>.078</b>	
Unincorp. P.T.B.A.* .....	3737	3787 .020 .019	.065	<b>.085</b>	<b>.084</b>	
Bellingham T.B.D.** .....	3701	3751 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Blaine .....	3702	3752 .020 .019	.065	<b>.085</b>	<b>.084</b>	
Everson.....	3703	3753 .020 .019	.065	<b>.085</b>	<b>.084</b>	
Ferndale T.B.D.** .....	3704	3754 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Lynden T.B.D.** .....	3705	3755 .022 .021	.065	<b>.087</b>	<b>.086</b>	
Nooksack.....	3706	3756 .020 .019	.065	<b>.085</b>	<b>.084</b>	
Sumas .....	3707	3757 .020 .019	.065	<b>.085</b>	<b>.084</b>	
<b>WHITMAN</b>						
Unincorp. Areas.....	3800		.013 .065	<b>.078</b>		
Albion .....	3801		.013 .065	<b>.078</b>		
Colfax.....	3802		.013 .065	<b>.078</b>		
Colton.....	3803		.013 .065	<b>.078</b>		
Endicott.....	3804		.013 .065	<b>.078</b>		
Farmington .....	3805		.013 .065	<b>.078</b>		
Garfield .....	3806		.013 .065	<b>.078</b>		
La Crosse.....	3807		.013 .065	<b>.078</b>		
Lamont.....	3808		.013 .065	<b>.078</b>		
Malden .....	3809		.013 .065	<b>.078</b>		
Oakesdale.....	3810		.013 .065	<b>.078</b>		
Palouse .....	3811		.013 .065	<b>.078</b>		
Pullman .....	3812		.013 .065	<b>.078</b>		
Rosalia .....	3813		.013 .065	<b>.078</b>		
St. John .....	3814		.013 .065	<b>.078</b>		
Tekoa.....	3815		.013 .065	<b>.078</b>		
Uniontown.....	3816		.013 .065	<b>.078</b>		
<b>YAKIMA</b>	(2)	(2)			(2)	
Unincorp. Areas.....	3900	3960 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Grandview.....	3901	3961 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Granger.....	3902	3962 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Harrah.....	3903	3963 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Mabton.....	3904	3964 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Moxee City .....	3905	3965 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Naches.....	3906	3966 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Selah.....	3907	3967 .017 .014	.065	<b>.082</b>	<b>.079</b>	
Sunnyside.....	3908	3968 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Tieton.....	3909	3969 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Toppenish .....	3910	3970 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Union Gap.....	3911	3971 .016 .013	.065	<b>.081</b>	<b>.078</b>	
Wapato .....	3912	3972 .014 .011	.065	<b>.079</b>	<b>.076</b>	
Yakima (City) .....	3913	3973 .017 .014	.065	<b>.082</b>	<b>.079</b>	
Zillah .....	3914	3974 .014 .011	.065	<b>.079</b>	<b>.076</b>	

**Footnotes:**

(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.*

(2) Special location codes and rates are used only to report sales of leases of Motor Vehicles (MVET) for up to the first thirty-six months of the lease.

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area

\*\* T.B.D. - Transportation Benefit District

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.