

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

Effective July 1 - September 30, 2017

## Local sales/use tax changes

(Effective July 1, 2017)

### Garfield County

Sales and use tax within Garfield County will increase four-tenths of one percent (.004). The tax will be used for transportation purposes.

### City of Chehalis

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

### City of Lacey

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

## Tool 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 tool, 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 tool for download on both iOS and Android platforms, perfect for those constantly on the move or on the work site. Our Tax Rate Lookup tool can be found by going to our web site at [dor.wa.gov/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

## No Quarter 4 tax rate changes

Local tax rate change can no longer take effect on October 1st of the calendar year. HB 2565 (Chapter 46, Laws of 2016) limits tax rate changes for local jurisdictions to January 1st, April 1st and July 1st of each calendar year. RCW 82.14.055.

## Surcharges (including "Living Wage" additions)

Some businesses add surcharges to their bills to cover expenses such as higher minimum wages, fuel costs or credit card fees. If your business is considering adding an additional charge to your invoices to help cover added expenses, you'll need to know the taxability of such surcharges. Generally, the surcharge is taxable in the same manner as the main billing. For example:

- If a surcharge (including a "Living Wage" surcharge to offset the cost of having to pay their workers a higher minimum wage) is placed on a restaurant bill, it is subject to retail sales tax and retailing B&O tax.
- If a surcharge is added to a bill for attorney fees, the surcharge would be subject to the B&O tax under service and other activities classification.
- If a surcharge is added to a bill from a moving company for hauling property from one point to another point in this state, the surcharge would be taxable under the appropriate classification of the public utility tax.

## Suggestions for retailers regarding collected sales tax

It is recommended that retailers:

- Set up a separate bank account and deposit the collected sales tax into this account so that you have the funds available at the time your tax return becomes due.
- If opening a separate bank account is not an option, we suggest you make it a practice to physically separate retail sales tax from other business revenues.
- If you are assigned an annual or quarterly reporting frequency and are concerned about holding retail sales tax (held in trust) for an extended period of time, contact the Department and request to have your filing frequency changed to monthly or quarterly. This will lessen the burden of managing retail sales tax (held in trust), by increasing the frequency of remittance to the Department.

## Do I owe use tax?

If you buy taxable items to use in Washington and you don't pay sales tax, then you owe use tax. This is true whether you are shopping online, from a catalog, or in a no/low tax state. The amount of use tax you owe is the same as the amount of sales tax that should have been paid. Visit [dor.wa.gov](http://dor.wa.gov) and type "use tax" in the search box for more information.

## 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 July 1, 2017)

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

Prosser

### Chelan County

Wenatchee

### Clark County

Battle Ground  
Washougal

Yacolt

### Franklin County

Pasco

### Grant County

Mattawa

### Island County

Oak Harbor

### Skamania County

North Bonneville

### Thurston County

Lacey

# WASHINGTON STATE DEPARTMENT OF REVENUE

## Car Dealers and Leasing Companies

### Local Sales and Use Tax Rates

**Effective July 1 - September 30, 2017**

(Tax rates are updated quarterly. Please go to our web site at [dor.wa.gov](http://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	<b>.077</b>			
Hatton .....	0101	.012	.065	<b>.077</b>			
Lind.....	0102	.012	.065	<b>.077</b>			
Othello .....	0103	.014	.065	<b>.079</b>			
Ritzville .....	0104	.012	.065	<b>.077</b>			
Washtucna .....	0105	.012	.065	<b>.077</b>			
<b>ASOTIN</b>							
Unincorp. Areas.....	0200	.012	.065	<b>.077</b>			
Asotin (City) .....	0201	.012	.065	<b>.077</b>			
Clarkston.....	0202	.014	.065	<b>.079</b>			
<b>BENTON</b>							
Unincorp. Areas.....	0300	(2)	(2)	(2)			
Unincorp. PTBA* .....	0333	0350	.015	.012	.065	<b>.080</b>	<b>.077</b>
Benton City.....	0301	0351	.021	.018	.065	<b>.086</b>	<b>.083</b>
Kennewick.....	0302	0352	.021	.018	.065	<b>.086</b>	<b>.083</b>
Prosser .....	0303	0353	.021	.018	.065	<b>.086</b>	<b>.083</b>
Richland .....	0304	0354	.021	.018	.065	<b>.086</b>	<b>.083</b>
West Richland .....	0305	0355	.021	.018	.065	<b>.086</b>	<b>.083</b>
<b>CHELAN</b>							
Unincorp. Areas.....	0400	(2)	(2)	(2)			
Cashmere .....	0401	.017	.065	<b>.082</b>			
Chelan (City).....	0402	.017	.065	<b>.082</b>			
Entiat.....	0403	.017	.065	<b>.082</b>			
Leavenworth.....	0404	0454	.019	.018	.065	<b>.084</b>	<b>.083</b>
Wenatchee .....	0405	.019	.065	<b>.084</b>			
<b>CLALLAM</b>							
Unincorp. Areas.....	0500	(2)	(2)	(2)			
Forks.....	0501	.019	.065	<b>.084</b>			
Port Angeles.....	0502	.019	.065	<b>.084</b>			
Sequim.....	0503	0563	.022	.021	.065	<b>.087</b>	<b>.086</b>
<b>CLARK</b>							
Unincorp. Areas.....	0600	.012	.065	<b>.077</b>			
Unincorp. PTBA* .....	0666	.019	.065	<b>.084</b>			
Battle Ground .....	0601	.019	.065	<b>.084</b>			
Camas .....	0602	.019	.065	<b>.084</b>			
La Center .....	0603	.019	.065	<b>.084</b>			
Ridgefield .....	0604	.019	.065	<b>.084</b>			
Vancouver .....	0605	.019	.065	<b>.084</b>			
Washougal.....	0606	.019	.065	<b>.084</b>			
Yacolt.....	0607	.019	.065	<b>.084</b>			
<b>COLUMBIA</b>							
Unincorp. Areas.....	0700	.016	.065	<b>.081</b>			
Dayton .....	0701	.018	.065	<b>.083</b>			
Starbuck.....	0702	.016	.065	<b>.081</b>			
<b>COWLITZ</b>							
Unincorp. Areas.....	0800	(2)	(2)	(2)			
Castle Rock .....	0801	.013	.065	<b>.078</b>			
Kalama.....	0802	0862	.014	.013	.065	<b>.079</b>	<b>.078</b>
Kelso.....	0803	.016	.065	<b>.081</b>			
Longview.....	0804	.016	.065	<b>.081</b>			
Woodland.....	0805	0865	.014	.013	.065	<b>.079</b>	<b>.078</b>
<b>DOUGLAS</b>							
Unincorp. Areas.....	0900	.013	.065	<b>.078</b>			
Unincorp. PTBA* .....	0909	.017	.065	<b>.082</b>			
Bridgeport.....	0901	.012	.065	<b>.077</b>			
East Wenatchee.....	0902	.017	.065	<b>.082</b>			
Mansfield.....	0903	.012	.065	<b>.077</b>			
Rock Island.....	0904	.017	.065	<b>.082</b>			
Waterville .....	0905	.017	.065	<b>.082</b>			
<b>FERRY</b>							
Unincorp. Areas.....	1000	.012	.065	<b>.077</b>			
Republic.....	1001	.012	.065	<b>.077</b>			

Location		Sales/Use Tax					
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)			
<b>FRANKLIN</b>							
Unincorp. Areas.....	1100	(2)	(2)	(2)			
Unincorp. PTBA* .....	1111	1150	.015	.012	.065	<b>.080</b>	<b>.077</b>
Connell .....	1101	1161	.021	.018	.065	<b>.086</b>	<b>.083</b>
Kahlotus.....	1102	1151	.015	.012	.065	<b>.080</b>	<b>.077</b>
Mesa.....	1103	1152	.015	.012	.065	<b>.080</b>	<b>.077</b>
Pasco .....	1104	1153	.015	.012	.065	<b>.080</b>	<b>.077</b>
1104	1154	.021	.018	.065	<b>.086</b>	<b>.083</b>	
<b>GARFIELD</b> (Eff. 7/1/17)							
Unincorp. Areas .....	1200	.014	.065	<b>.079</b>			
Pomeroy .....	1201	.014	.065	<b>.079</b>			
<b>GRANT</b>							
Unincorp. Areas.....	1300	(2)	(2)	(2)			
Coulee City.....	1301	.014	.065	<b>.079</b>			
Electric City .....	1302	.014	.065	<b>.079</b>			
Ephrata.....	1303	1353	.015	.014	.065	<b>.080</b>	<b>.079</b>
George.....	1304	.014	.065	<b>.079</b>			
Grand Coulee .....	1305	.014	.065	<b>.079</b>			
Hartline .....	1306	.014	.065	<b>.079</b>			
Krupp.....	1307	.014	.065	<b>.079</b>			
Mattawa .....	1308	.016	.065	<b>.081</b>			
Moses Lake .....	1309	.014	.065	<b>.079</b>			
Quincy .....	1310	.014	.065	<b>.079</b>			
Royal City.....	1311	.014	.065	<b>.079</b>			
Soap Lake.....	1312	.014	.065	<b>.079</b>			
Warden.....	1313	.014	.065	<b>.079</b>			
Wilson Creek .....	1315	.014	.065	<b>.079</b>			
<b>GRAYS HARBOR</b>							
Unincorp. Areas.....	1400	(2)	(2)	(2)			
Aberdeen .....	1401	1450	.023	.020	.065	<b>.088</b>	<b>.085</b>
Cosmopolis.....	1402	1451	.0243	.0213	.065	<b>.0893</b>	<b>.0863</b>
Elma.....	1403	1452	.023	.020	.065	<b>.088</b>	<b>.085</b>
Hoquiam.....	1404	1453	.023	.020	.065	<b>.088</b>	<b>.085</b>
McCleary.....	1405	1454	.023	.020	.065	<b>.088</b>	<b>.085</b>
Montesano.....	1406	1455	.023	.020	.065	<b>.088</b>	<b>.085</b>
Oakville .....	1407	1456	.023	.020	.065	<b>.088</b>	<b>.085</b>
Ocean Shores.....	1409	1457	.023	.020	.065	<b>.088</b>	<b>.085</b>
Westport.....	1408	1458	.023	.020	.065	<b>.088</b>	<b>.085</b>
<b>ISLAND</b>							
Unincorp. Areas.....	1500	.022	.065	<b>.087</b>			
Coupeville.....	1501	.022	.065	<b>.087</b>			
Langley.....	1502	.022	.065	<b>.087</b>			
Oak Harbor .....	1503	.022	.065	<b>.087</b>			
<b>JEFFERSON</b>							
Unincorp. Areas.....	1600	(2)	(2)	(2)			
Port Townsend.....	1601	1650	.025	.022	.065	<b>.090</b>	<b>.087</b>
1601	1651	.025	.022	.065	<b>.090</b>	<b>.087</b>	
<b>KING</b>							
Unincorp. Areas.....	1700	(2)	(2)	(2)			
Unincorp. Non-RTA .....	4000	.035	.065	<b>.100</b>			
Algona.....	1701	.021	.065	<b>.086</b>			
Auburn/King .....	1702	.035	.065	<b>.100</b>			
Auburn/King Non-RTA.....	4002	.021	.065	<b>.086</b>			
Beaux Arts Village.....	1703	.035	.065	<b>.100</b>			
Bellevue .....	1704	.035	.065	<b>.100</b>			
Bellevue Non-RTA.....	4004	.021	.065	<b>.086</b>			
Black Diamond.....	1705	.021	.065	<b>.086</b>			
Bothell/King .....	1706	.035	.065	<b>.100</b>			
Burien .....	1734	.035	.065	<b>.100</b>			
Carnation.....	1707	.021	.065	<b>.086</b>			
Clyde Hill.....	1708	.035	.065	<b>.100</b>			
Covington .....	1712	.021	.065	<b>.086</b>			
Des Moines .....	1709	.035	.065	<b>.100</b>			
Duvall.....	1710	.021	.065	<b>.086</b>			
Enumclaw .....	1711	.022	.065	<b>.087</b>			

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>		(2)	(2)		
Federal Way.....	1732	.035	.065	.100	
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-R.T.A.....	4015	.021	.065	.086	
Kirkland.....	1716	.035	.065	.100	
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	1772 .024	.023 .065	.089	.088
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	.035	.065	.100	
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	
<b>KITSAP</b>					
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	
<b>KITTITAS</b>		(2)	(2)		(2)
Unincorp. Areas.....	1900	1950 .015	.012 .065	.080	.077
Cle Elum.....	1901	1951 .015	.012 .065	.080	.077
Ellensburg.....	1902	1952 .017	.014 .065	.082	.079
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 (Eff. 7/1/17)</b>					
Unincorp. Areas.....	2100	.013	.065	.078	
Centralia.....	2101	.017	.065	.082	
<b>Chehalis.....</b>	<b>2102</b>	<b>.017</b>	<b>.065</b>	<b>.082</b>	
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>					(2)
Unincorp. Areas.....	2200	2250 .015	.012 .065	.080	.077
Almira.....	2201	2251 .015	.012 .065	.080	.077
Creston.....	2202	2252 .015	.012 .065	.080	.077
Davenport.....	2203	2253 .015	.012 .065	.080	.077
Harrington.....	2204	2254 .015	.012 .065	.080	.077
Odessa.....	2205	2255 .015	.012 .065	.080	.077
Reardan.....	2206	2256 .015	.012 .065	.080	.077

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>		(2)	(2)		(2)
Sprague.....	2207	2257 .015	.012 .065	.080	.077
Wilbur.....	2208	2258 .015	.012 .065	.080	.077
<b>MASON</b>		(2)	(2)		(2)
Unincorp. Areas.....	2300	.020	.065	.085	
Shelton.....	2301	2351 .023	.022 .065	.088	.087
<b>OKANOGAN</b>		(2)	(2)		(2)
Unincorp. Areas.....	2400	.012	.065	.077	
Unincorp. Areas PBTA*.....	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	2461 .017	.016 .065	.082	.081
Twisp.....	2412	2462 .019	.018 .065	.084	.083
Winthrop.....	2413	2463 .017	.016 .065	.082	.081
<b>PACIFIC</b>					
Unincorp. Areas.....	2500	.015	.065	.080	
Ilwaco.....	2501	.015	.065	.080	
Long Beach.....	2502	.015	.065	.080	
Raymond.....	2503	.015	.065	.080	
South Bend.....	2504	.015	.065	.080	
<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>		(2)	(2)		(2)
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	2762 .015	.014 .065	.080	.079
Ruston.....	2713	.034	.065	.099	
South Prairie.....	2714	.014	.065	.079	
Steilacoom.....	2715	.034	.065	.099	
Sumner.....	2716	.028	.065	.093	
Tacoma.....	2717	.036	.065	.101	
University Place.....	2719	.034	.065	.099	
Wilkeson.....	2718	.014	.065	.079	
<b>SAN JUAN</b>		(2)	(2)		(2)
Unincorp. Areas.....	2800	2850 .016	.013 .065	.081	.078
Friday Harbor.....	2801	2851 .018	.015 .065	.083	.080

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>SKAGIT</b>						
Unincorp. Areas.....	2900	2950 .016 .013	.065	.081	.078	
Unincorp. PTBA* .....	2929	2959 .020 .017	.065	.085	.082	
Anacortes.....	2901	2951 .020 .017	.065	.085	.082	
Burlington.....	2902	2952 .020 .017	.065	.085	.082	
Concrete.....	2903	2953 .020 .017	.065	.085	.082	
Hamilton.....	2904	2954 .020 .017	.065	.085	.082	
La Conner.....	2905	2955 .020 .017	.065	.085	.082	
Lyman.....	2906	2956 .020 .017	.065	.085	.082	
Mount Vernon.....	2907	2957 .022 .019	.065	.087	.084	
Sedro-Woolley.....	2908	2958 .020 .017	.065	.085	.082	
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000	.012	.065	.077		
North Bonneville.....	3001	.012	.065	.077		
Stevenson.....	3002	.012	.065	.077		
<b>SNOHOMISH</b>						
Unincorp. Areas.....	3100	.026	.065	.091	(2)	
Unincorp. Areas Non-RTA.....	4200	.012	.065	.077		
Unincorp. PTBA* .....	3131	.038	.065	.103		
Unincorp. PTBA* Non-RTA.....	4231	.024	.065	.089		
Arlington.....	3101	.026	.065	.091		
Bothell/Snohomish.....	3120	.038	.065	.103		
Brier.....	3102	.038	.065	.103		
Darrington.....	3103	.024	.065	.089		
Edmonds.....	3104	.038	.065	.103		
Everett.....	3105	.032	.065	.097		
Everett Non-RTA.....	4205	.018	.065	.083		
Gold Bar.....	3106	.024	.065	.089		
Granite Falls.....	3107	.024	.065	.089		
Index.....	3108	.024	.065	.089		
Lake Stevens.....	3109	.024	.065	.089		
Lynnwood.....	3110	.039	.065	.104		
Marysville.....	3111	.026	.065	.091		
Mill Creek.....	3119	3169 .039 .038	.065	.104	.103	
Monroe.....	3112	3162 .027 .026	.065	.092	.091	
Mountlake Terrace.....	3113	.038	.065	.103		
Mukilteo.....	3114	.038	.065	.103		
Snohomish (City).....	3115	.026	.065	.091		
Stanwood.....	3116	.026	.065	.091		
Sultan.....	3117	.024	.065	.089		
Woodway.....	3118	.038	.065	.103		
<b>SPOKANE</b>						
Unincorp. Areas.....	3200	3260 .016 .015	.065	.081	.080	
Unincorp. PTBA* .....	3232	3282 .023 .022	.065	.088	.087	
Airway Heights.....	3201	3261 .025 .024	.065	.090	.089	
Cheney.....	3202	3262 .023 .022	.065	.088	.087	
Deer Park.....	3203	3263 .016 .015	.065	.081	.080	
Fairfield.....	3204	3264 .016 .015	.065	.081	.080	
Latah.....	3205	3265 .016 .015	.065	.081	.080	
Liberty Lake.....	3212	3272 .023 .022	.065	.088	.087	
Medical Lake.....	3206	3266 .023 .022	.065	.088	.087	
Millwood.....	3207	3267 .023 .022	.065	.088	.087	
Rockford.....	3208	3268 .016 .015	.065	.081	.080	
Spangle.....	3209	3269 .016 .015	.065	.081	.080	
Spokane (City).....	3210	3270 .023 .022	.065	.088	.087	
Spokane Valley.....	3213	3273 .023 .022	.065	.088	.087	
Waverly.....	3211	3271 .016 .015	.065	.081	.080	
<b>STEVENS</b>						
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		
<b>THURSTON</b> (Eff. 7/1/17)						
Unincorp. Areas.....	3400	.014	.065	.079	(2)	
Unincorp. PTBA* .....	3434	.022	.065	.087		
Bucoda.....	3401	.014	.065	.079		
Lacey.....	3402	.024	.065	.089		
Olympia.....	3403	3453 .023 .022	.065	.088	.087	

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>THURSTON (cont.)</b>						
Rainier.....	3404	.014	.065	.079		
Tenino.....	3405	.014	.065	.079		
Tumwater.....	3406	.024	.065	.089		
Yelm.....	3407	.022	.065	.087		
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500	.011	.065	.076		
Cathlamet.....	3501	.011	.065	.076		
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	3650 .016 .013	.065	.081	.078	
Unincorp. PTBA* .....	3636	3686 .022 .019	.065	.087	.084	
College Place.....	3601	3651 .022 .019	.065	.087	.084	
Prescott.....	3602	3652 .016 .013	.065	.081	.078	
Waitsburg.....	3603	3653 .017 .014	.065	.082	.079	
Walla Walla (City).....	3604	3654 .024 .021	.065	.089	.086	
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	3750 .014 .013	.065	.079	.078	
Unincorp. PTBA* .....	3737	3787 .020 .019	.065	.085	.084	
Bellingham.....	3701	3751 .022 .021	.065	.087	.086	
Blaine.....	3702	3752 .020 .019	.065	.085	.084	
Everson.....	3703	3753 .020 .019	.065	.085	.084	
Ferndale.....	3704	3754 .022 .021	.065	.087	.086	
Lynden.....	3705	3755 .022 .021	.065	.087	.086	
Nooksack.....	3706	3756 .020 .019	.065	.085	.084	
Sumas.....	3707	3757 .020 .019	.065	.085	.084	
<b>WHITMAN</b>						
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		
La Crosse.....	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		
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	3960 .014 .011	.065	.079	.076	
Grandview.....	3901	3961 .014 .011	.065	.079	.076	
Granger.....	3902	3962 .014 .011	.065	.079	.076	
Harrah.....	3903	3963 .014 .011	.065	.079	.076	
Mabton.....	3904	3964 .014 .011	.065	.079	.076	
Moxee City.....	3905	3965 .014 .011	.065	.079	.076	
Naches.....	3906	3966 .014 .011	.065	.079	.076	
Selah.....	3907	3967 .017 .014	.065	.082	.079	
Sunnyside.....	3908	3968 .014 .011	.065	.079	.076	
Tieton.....	3909	3969 .014 .011	.065	.079	.076	
Toppenish.....	3910	3970 .014 .011	.065	.079	.076	
Union Gap.....	3911	3971 .016 .013	.065	.081	.078	
Wapato.....	3912	3972 .014 .011	.065	.079	.076	
Yakima (City).....	3913	3973 .017 .014	.065	.082	.079	
Zillah.....	3914	3974 .014 .011	.065	.079	.076	

**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](http://dor.wa.gov), or call 1-800-647-7706.*

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

± 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 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.