

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

Washington State Dept. of Revenue

Effective January 1 - March 31, 2019

Local sales/use tax changes

(Effective January 1, 2019)

City of Ephrata

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

City of Marysville

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

City of Ocean Shores

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

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/motorvehiclesalestax.

Learn how to e-file! Free webinar offered in December and January

We are offering free webinars this December and January to guide businesses through e-filing their return in our online tax system, My DOR. Participants will learn how to set up their online account, and file and pay taxes. Participants are invited to follow along as we demonstrate e-filing for a retail sales and service-based business. Continuing education credit is also available.

Visit the education page on dor.wa.gov to view a complete schedule and register for upcoming webinars.

Washington businesses selling to other states

The Supreme Court's decision in *Wayfair v. South Dakota* removed the requirement of physical presence for states to require out-of-state businesses to register and collect sales tax on sales to customers in their state. Since the decision, many states have announced new tax registration and collection requirements for businesses selling into their states.

You should be aware of any changing requirements in the states that you sell to. The Streamlined Sales Tax Governing Board (SSTGB) has put together a remote seller hub on their website that tracks recent announcements made by each state about registration thresholds, as well as contact information and how to register in each state. Additionally, businesses wishing to register for all 24 streamlined member states may do so using SSTGB's Streamlined Sales Tax Registration System. Visit www.streamlinedsalestax.org for more information.

Out-of-state businesses selling to Washington customers: new retail sales tax registration threshold

Washington State has announced a new retail sales tax registration and collection threshold for out-of-state businesses selling to customers in Washington State in response to the Supreme Court's decision in *Wayfair v. South Dakota*.

Effective October 1, 2018, out-of-state businesses making more than \$100,000 in gross retail sales or 200 transactions to Washington customers are required to register in Washington State and collect/submit retail sales tax to the state.

Out-of-state businesses making between \$10,000 and \$100,000 in retail sales, and 200 or less transactions to Washington, have a choice to either register and collect sales tax, or follow use tax notice and reporting guidelines.

Questions?

For more information, see our Marketplace Fairness webpage at dor.wa.gov/marketplacefairness.

Boundary changes (annexations)

(Effective January 1, 2019)

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.

Chelan County

Chelan
Leavenworth

Clallam County

Forks

Clark County

Battle Ground
Camas
Vancouver

Cowlitz County

Kalama

Franklin County

Pasco

Grant County

Ephrata

Grays Harbor County

Aberdeen
Elma

King County

Maple Valley

Lewis County

Centralia

Pierce County

Bonney Lake

Snohomish County

Lake Stevens
Sultan

Thurston County

Tumwater

Walla Walla County

College Place
Walla Walla

Car dealers and leasing companies local sales and use tax rates

Tax changes are blue and bolded

Effective January 1 - March 31, 2019

(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			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
ADAMS					
Unincorp. Areas.....	0100	.012	.065	.077	
Hatton	0101	.012	.065	.077	
Lind.....	0102	.012	.065	.077	
Othello.....	0103	.014	.065	.079	
Ritzville.....	0104	.012	.065	.077	
Washtucna.....	0105	.012	.065	.077	
ASOTIN					
Unincorp. Areas.....	0200	.012	.065	.077	
Asotin (City).....	0201	.012	.065	.077	
Clarkston.....	0202	.014	.065	.079	
BENTON (2) (2) (2)					
Unincorp. Areas.....	0300	0350	.015 .012	.065	.080 .077
Unincorp. PTBA*	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
CHELAN (2) (2) (2)					
Unincorp. Areas.....	0400	.017	.065	.082	
Cashmere.....	0401	.017	.065	.082	
Chelan (City).....	0402	.017	.065	.082	
Entiat.....	0403	.017	.065	.082	
Leavenworth.....	0404	0454	.019 .018	.065	.084 .083
Wenatchee.....	0405	.019	.065	.084	
CLALLAM (2) (2) (2)					
Unincorp. Areas.....	0500	.020	.065	.085	
Forks.....	0501	.020	.065	.085	
Port Angeles.....	0502	.022	.065	.087	
Sequim.....	0503	0563	.023 .022	.065	.088 .087
CLARK					
Unincorp. Areas.....	0600	.012	.065	.077	
Unincorp. PTBA*	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	
COLUMBIA					
Unincorp. Areas.....	0700	.017	.065	.082	
Dayton	0701	.019	.065	.084	
Starbuck.....	0702	.017	.065	.082	
COWLITZ (2) (2) (2)					
Unincorp. Areas.....	0800	.013	.065	.078	
Castle Rock	0801	.015	.065	.080	
Kalama.....	0802	0862	.014 .013	.065	.079 .078
Kelso.....	0803	.016	.065	.081	
Longview.....	0804	.016	.065	.081	
Woodland.....	0805	0865	.014 .013	.065	.079 .078
DOUGLAS					
Unincorp. Areas.....	0900	.013	.065	.078	
Unincorp. PTBA*	0909	.017	.065	.082	
Bridgeport.....	0901	.012	.065	.077	
East Wenatchee.....	0902	.017	.065	.082	
Mansfield.....	0903	.012	.065	.077	
Rock Island.....	0904	.017	.065	.082	
Waterville.....	0905	.017	.065	.082	
FERRY					
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)	
FRANKLIN (2) (2) (2)					
Unincorp. Areas.....	1100	1150	.015 .012	.065	.080 .077
Unincorp. PTBA*	1111	1161	.021 .018	.065	.086 .083
Connell.....	1101	1151	.017 .014	.065	.082 .079
Kahlotus.....	1102	1152	.015 .012	.065	.080 .077
Mesa.....	1103	1153	.015 .012	.065	.080 .077
Pasco.....	1104	1154	.021 .018	.065	.086 .083
GARFIELD					
Unincorp. Areas.....	1200	.014	.065	.079	
Pomeroy	1201	.014	.065	.079	
GRANT (Eff. 1/1/19) (2) (2) (2)					
Unincorp. Areas.....	1300	.014	.065	.079	
Coulee City.....	1301	.014	.065	.079	
Electric City.....	1302	.014	.065	.079	
Ephrata.....	1303	1353	.017 .016	.065	.082 .081
George.....	1304	.014	.065	.079	
Grand Coulee.....	1305	.016	.065	.081	
Hartline	1306	.014	.065	.079	
Krupp.....	1307	.014	.065	.079	
Mattawa	1308	.016	.065	.081	
Moses Lake	1309	.016	.065	.081	
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	
GRAYS HARBOR (Eff. 1/1/19) (2) (2) (2)					
Unincorp. Areas.....	1400	1450	.023 .020	.065	.088 .085
Aberdeen	1401	1451	.0243 .0213	.065	.0893 .0863
Cosmopolis.....	1402	1452	.023 .020	.065	.088 .085
Elma.....	1403	1453	.023 .020	.065	.088 .085
Hoquiam.....	1404	1454	.023 .020	.065	.088 .085
McCleary.....	1405	1455	.023 .020	.065	.088 .085
Montesano.....	1406	1456	.023 .020	.065	.088 .085
Oakville.....	1407	1457	.023 .020	.065	.088 .085
Ocean Shores.....	1409	1459	.025 .022	.065	.090 .087
Westport.....	1408	1458	.023 .020	.065	.088 .085
ISLAND					
Unincorp. Areas.....	1500	.022	.065	.087	
Coupeville.....	1501	.022	.065	.087	
Langley.....	1502	.022	.065	.087	
Oak Harbor	1503	.022	.065	.087	
JEFFERSON (2) (2) (2)					
Unincorp. Areas.....	1600	1650	.025 .022	.065	.090 .087
Port Townsend.....	1601	1651	.025 .022	.065	.090 .087
KING (2) (2) (2)					
Unincorp. Areas.....	1700	.035	.065	.100	
Unincorp. Non-RTA.....	4000	.021	.065	.086	
Algona.....	1701	.035	.065	.100	
Auburn/King	1702	.035	.065	.100	
Auburn/King Non-RTA.....	4002	.021	.065	.086	
Beaux Arts Village.....	1703	.035	.065	.100	
Bellevue.....	1704	.035	.065	.100	
Bellevue Non-RTA.....	4004	.021	.065	.086	
Black Diamond.....	1705	.021	.065	.086	
Bothell/King	1706	.035	.065	.100	
Burien	1734	.035	.065	.100	
Carnation.....	1707	.021	.065	.086	
Clyde Hill.....	1708	.035	.065	.100	
Covington	1712	.021	.065	.086	
Des Moines	1709	.035	.065	.100	
Duvall.....	1710	.021	.065	.086	
Enumclaw	1711	.022	.065	.087	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
KING (cont.)		(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-RTA	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	
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		(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	
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					(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)	
LINCOLN (cont.)		(2)	(2)		(2)
Sprague	2207	2257 .015	.012 .065	.080	.077
Wilbur	2208	2258 .015	.012 .065	.080	.077
MASON		(2)	(2)		(2)
Unincorp. Areas	2300	.020	.065	.085	
Shelton	2301	2351 .023	.022 .065	.088	.087
OKANOGAN		(2)	(2)		(2)
Unincorp. Areas	2400	.013	.065	.078	
Unincorp. Areas PBTA*	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	2456 .018	.017 .065	.083	.082
Omak	2407	.017	.065	.082	
Oroville	2408	.017	.065	.082	
Pateros	2409	.017	.065	.082	
Riverside	2410	.017	.065	.082	
Tonasket	2411	2461 .018	.017 .065	.083	.082
Twisp	2412	2462 .020	.019 .065	.085	.084
Winthrop	2413	2463 .018	.017 .065	.083	.082
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	
Metaline	2603	.011	.065	.076	
Metaline Falls	2604	.011	.065	.076	
Newport	2605	.011	.065	.076	
PIERCE		(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	
SAN JUAN		(2)	(2)		(2)
Unincorp. Areas	2800	2850 .016	.013 .065	.081	.078
Friday Harbor	2801	2851 .018	.015 .065	.083	.080

