



TAX RATE CHANGES

SPOKANE COUNTY PUBLIC SAFETY TAX CAR DEALERS AND LEASING COMPANIES EFFECTIVE JANUARY 1, 2005

Effective January 1, 2005, local sales and use tax within all of Spokane County will increase one-tenth of one percent (.001). This increase was approved by public vote during the September 2004 election. The tax will be used for the purpose of providing funds for criminal justice and public safety purposes.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from public safety tax imposed**. Persons or business within Spokane County will be subject to the new rate of use tax on items purchase for their personal or business use if sales tax has not been paid.

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at <http://dor.wa.gov>. On the home page, click on the GIS icon and select Sales Tax Rates Address Lookup.

HOW TO REPORT:

Sales and leases of motor vehicles must be separated from other retail sales. The Public Safety Tax creates two sales tax rates for each location in Spokane County and creates a need for an additional series of location codes.

Reporting Instructions for Retail Sales (other than sales or leases of motor vehicles)

Businesses that report retail sale (**other than sales or leases of motor vehicles**) will need to report using the following location codes and tax rates:

Location	Location Code	Local Sales and/or Use Tax Rate	State Sales Tax Rate	Combined Tax Rate
Unincorporated Areas	3200	.014	.065	.079
Unincorporated P.T.B.A.	3232	.020	.065	.085
Airway Heights	3201	.020	.065	.085
Cheney	3202	.020	.065	.085
Deer Park	3203	.014	.065	.079
Fairfield	3204	.014	.065	.079
Latah	3205	.014	.065	.079
Liberty Lake	3212	.020	.065	.085
Medical Lake	3206	.020	.065	.085
Millwood	3207	.020	.065	.085
Rockford	3208	.014	.065	.079
Spangle	3209	.014	.065	.079
Spokane (City)	3210	.020	.065	.085
Spokane Valley	3213	.020	.065	.085
Waverly	3211	.014	.065	.079

(more)

Special Reporting Instructions for Sales or Leases of Motor Vehicles

Businesses that report retail sales of motor vehicles or leases of motor vehicles (for up to the first thirty-six months of the lease) will need to report using the following location codes and tax rates:

Location	Location Code	Local Sales and/or Use Tax Rate	State Sales Tax Rate	Combined Tax Rate
Unincorporated Areas	3260	.013	.065	.078
Unincorporated P.T.B.A.	3282	.019	.065	.084
Airway Heights	3261	.019	.065	.084
Cheney	3262	.019	.065	.084
Deer Park	3263	.013	.065	.078
Fairfield	3264	.013	.065	.078
Latah	3265	.013	.065	.078
Liberty Lake	3272	.019	.065	.084
Medical Lake	3266	.019	.065	.084
Millwood	3267	.019	.065	.084
Rockford	3268	.013	.065	.078
Spangle	3269	.013	.065	.078
Spokane (City)	3270	.019	.065	.084
Spokane Valley	3273	.019	.065	.084
Waverly	3271	.013	.065	.078

Below is an example of how to report local retail sales tax on the Combined Excise Tax Return assuming sales of motor vehicles totaling \$50,000 and repairs totaling \$10,000 in Airway Heights.

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX						
Local Sales Tax (Enter applicable rate of tax)					Code 45	
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount						
Line No.	Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
18	3201	10,000	00	.020	200	00
19	3261	50,000	00	.019	950	00
20						
21						
22						
TOTAL TAXABLE		60,000	00	TOTAL	1150	00

New sales tax applies i.e. service and parts

Represents only motor vehicle sales.

Line No.	Tax Classification	Code	Taxable Amount		Rate	Tax Due	
25	Motor Vehicle Sales/Leases (eff. 7/1/03)	120	50,000	00	.003	150	00

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

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