# LOCAL SALES TAX CHANGE

# Yakima County Public Safety Tax Car Dealers and Leasing Companies Effective April 1, 2005

*Effective April 1, 2005*, local sales and use tax within all of Yakima County will increase three-tenths of one percent (.003). This increase was approved by public vote during the November 2004 election. The tax will be used 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**.

#### **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 Yakima County which creates a need for an additional series of location codes.

## **Reporting Instructions for Retail Sales:**

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

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE	
Unincorporated Areas	3900	.014	.065	.079	
Grandview	3901	.014	.065	.079	
Granger	3902	.014	.065	.079	
Harrah	3903	.014	.065	.079	
Mabton	3904	.014	.065	.079	
Moxee City	3905	.014	.065	.079	
Naches	3906	.014	.065	.079	
Selah	3907	.014	.065	.079	
Sunnyside	3908	.014	.065	.079	
Tieton	3909	.014	.065	.079	
Toppenish	3910	.014	.065	.079	
Union Gap	3911	.014	.065	.079	
Wapato	3912	.014	.065	.079	
Yakima (City)	3913	.017	.065	.082	
Zillah	3914	.014	.065	.079	

(more)

Phone: 1-800-647-7706

## **Special Reporting Instructions for Sales or Leases of Motor Vehicles:**

Businesses that report sales 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 NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE	
Unincorporated Areas	3960	.011	.011 .065		
Grandview	3961	.011 .065		.076	
Granger	3962	.011	.065	.076	
Harrah	3963	.011	.065	.076	
Mabton	3964	.011	.065	.076	
Moxee City	3965	.011	.065	.076	
Naches	3966	.011	.065	.076	
Selah	3967	.011	.065	.076	
Sunnyside	3968	.011	.065	.076	
Tieton	3969	.011	.065	.076	
Toppenish	3970	.011	.065	.076	
Union Gap	3971	.011	.065	.076	
Wapato	3972	.011	.065	.076	
Yakima (City)	3973	.014	.065	.079	
Zillah	3974	.011	.065	.076	

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in Grandview.

								New sales tax
Location Code	Taxable Am	ount	Local Rate		Tax Due City or Co.			applies i.e. service
3901	10,000	00	00 .014		140	00		and parts
3961	50,000	00	.011		550	00 •		
TOTAL TAXABLE	60,000	00	TOTAL		690	00		Represents only
								motor vehicle
Tax Classification Taxab			Amount	Rate	Tax Due			sales.
Motor Vehicle Sales/Le	eases (eff. 7/1/03)	50,00	00 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.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at http://dor.wa.gov or call the Department of Revenue at 1-800-647-7706.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

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) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

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