

**Lincoln County
Car Dealers and Leasing Companies
Effective April 1, 2017**

Effective April 1, 2017, local sales and use tax within Lincoln County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Lincoln County. Persons or businesses within Lincoln County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

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. After the thirty-six months of motor vehicle leases, the original city/county code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas MVET	2250	.012	.065	.077
Almira MVET	2251	.012	.065	.077
Creston MVET	2252	.012	.065	.077
Davenport MVET	2253	.012	.065	.077
Harrington MVET	2254	.012	.065	.077
Odessa MVET	2255	.012	.065	.077
Reardan MVET	2256	.012	.065	.077
Sprague MVET	2257	.012	.065	.077
Wilbur MVET	2258	.012	.065	.077

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
Unincorp. Areas	2200	.015	.065	.080
Almira	2201	.015	.065	.080
Creston	2202	.015	.065	.080
Davenport	2203	.015	.065	.080
Harrington	2204	.015	.065	.080
Odessa	2205	.015	.065	.080
Reardan	2206	.015	.065	.080
Sprague	2207	.015	.065	.080
Wilbur	2208	.015	.065	.080

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 Lincoln County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
2200	10,000	00	.015	150	00
2250	50,000	00	.012	600	00
TOTAL TAXABLE	60,000	00	TOTAL	750	00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales.

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	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.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sale or uses tax rate (GIS) link**.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at 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 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.

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