

**City of Mill Creek Local Tax Change  
Car Dealers and Leasing Companies  
Effective April 1, 2017**

*Effective April 1, 2017*, sales and use tax within the City of Mill Creek will increase five-tenths of one percent (.005). The tax increase will be used to expand and coordinate light-rail, commute-rail, and express bus service, and improve access to transit facilities in King, Pierce, and Snohomish Counties.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Mill Creek. Persons or businesses within the City of Mill Creek 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:**

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Mill Creek MVET	3169	.038	.065	.103

**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 code and tax rate:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Mill Creek	3119	.039	.065	.104

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 the City of Mill Creek.

Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
3119	10,000 00	.039	390 00
3169	50,000 00	.038	1,900 00
TOTAL TAXABLE	60,000 00	TOTAL	2,290 00

  

Tax Classification	Taxable Amount	Rate	Tax Due
Motor Vehicle Sales/Leases	50,000 00	.003	150 00

Represents retail sales/services.

Represents only motor vehicle sales/leases.

**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](http://dor.wa.gov). On the home page, click on the **Find a sales 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](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 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.