

**Spokane County Transportation Tax  
Car Dealers and Leasing Companies  
Effective April 1, 2017**

*Updated as of February 14, 2017. First notice incorrectly stated .002 increase.*

**Effective April 1, 2017**, sales and use tax within Spokane County Public Transportation Benefit Area (PTBA) will increase one-tenth of one percent (.001). The tax will be used for transportation purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Spokane County PTBA . Persons or businesses within these areas 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 first thirty-six months of motor vehicle leases, the original city/county code would be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unicorp. Areas MVET	3260	.015	.065	.080
<b>Unicorp. PTBA MVET</b>	<b>3282</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
<b>Airway Heights MVET</b>	<b>3261</b>	<b>.024</b>	<b>.065</b>	<b>.089</b>
<b>Cheney MVET</b>	<b>3262</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
Deer Park MVET	3263	.015	.065	.080
Fairfield MVET	3264	.015	.065	.080
Latah MVET	3265	.015	.065	.080
<b>Liberty Lake MVET</b>	<b>3272</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
<b>Medical Lake MVET</b>	<b>3266</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
<b>Millwood MVET</b>	<b>3267</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
Rockford MVET	3268	.015	.065	.080
Spangle MVET	3269	.015	.065	.080
<b>Spokane (City) MVET</b>	<b>3270</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
<b>Spokane Valley MVET</b>	<b>3273</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
Waverly MVET	3271	.015	.065	.080

**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:

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Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unicorp. Areas	3200	.016	.065	.081
<b>Unicorp. PTBA</b>	<b>3232</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
<b>Airway Heights TBD</b>	<b>3201</b>	<b>.025</b>	<b>.065</b>	<b>.090</b>
<b>Cheney</b>	<b>3202</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
Deer Park	3203	.016	.065	.081
Fairfield	3204	.016	.065	.081
Latah	3205	.016	.065	.081
<b>Liberty Lake</b>	<b>3212</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
<b>Medical Lake</b>	<b>3206</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
<b>Millwood</b>	<b>3207</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
Rockford	3208	.016	.065	.081
Spangle	3209	.016	.065	.081
<b>Spokane (City)</b>	<b>3210</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
<b>Spokane Valley</b>	<b>3213</b>	<b>.023</b>	<b>.065</b>	<b>.088</b>
Waverly	3211	.016	.065	.081

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 Spokane County PTBA.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3232	10,000	00	.023	230	00
3282	50,000	00	.022	1,100	00
<b>TOTAL TAXABLE</b>	<b>60,000</b>	<b>00</b>	<b>TOTAL</b>	<b>1,330</b>	<b>00</b>

  

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

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

**Represents only motor vehicle sales.**

**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 or use 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.

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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.