

WASHINGTON STATE DEPARTMENT OF REVENUE LOCAL SALES TAX CHANGE

Unincorporated Jefferson County Retail Sales Tax New Location Codes Effective April 1, 2021

Effective April 1, 2021, new location codes are established within certain areas of the Suquamish Tribe's boundary. Activity between non-tribal businesses and non-tribal members within these areas, defined by the attached map, should be reported to location code 1603. The new location code represents a reporting change only; **the rate has not changed**.

Non-tribal persons or businesses within this boundary will report use tax to the new location code on items purchased for their personal or business use if sales tax has not been paid.

The location code for sales and use tax is:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Suquamish Tribe – Unincorporated Jefferson County	1603	.026	.065	.091

For tribal owned or tribal member owned businesses, please continue to report to the existing location code.

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 sales or use tax rate** link.

This notice is being sent to businesses that have reported local sales or use tax to Unincorporated Jefferson County 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 360-705-6705.

Suquamish Tribe – Unincorporated Jefferson County (1603)

Retail sales activity between non-tribal businesses and non-tribal members in the brown colored area that is within Unincorporated Jefferson County should be reported to location code 1603.

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