

**Benton County  
Car Dealers and Leasing Companies  
Effective January 1, 2015**

*Effective January 1, 2015*, local sales and use tax within Benton 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 Benton County. Persons or businesses within Benton 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	0350	.012	.065	.077
Unincorp. P.T.B.A.	0383	.018	.065	.083
Benton City	0351	.018	.065	.083
Kennewick	0352	.018	.065	.083
Prosser	0353	.018	.065	.083
Richland	0354	.018	.065	.083
West Richland	0355	.018	.065	.083

**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	0300	.015	.065	.080
Unincorp. P.T.B.A.	0333	.021	.065	.086
Benton City	0301	.021	.065	.086
Kennewick	0302	.021	.065	.086
Prosser	0303	.021	.065	.086
Richland	0304	.021	.065	.086
West Richland	0305	.021	.065	.086

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 Benton City.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
0301	10,000	00	.021	210	00
0351	50,000	00	.018	900	00
<b>TOTAL TAXABLE</b>	<b>60,000</b>	<b>00</b>	<b>TOTAL</b>	<b>1110</b>	<b>00</b>

**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 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 or call the Department of Revenue at 1-800-647-7706.

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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.