## Table 16A COMPOSITION OF LOCAL SALES/USE TAX RATES

Highest Local Tax Rate in Each County as of July 1, 2011\*

	Jurisdiction(s) with Highest	City/	Public	High Capacity	Criminal	Public
County	Local Sales/Use Tax Rate	County	Transit	Transit	Justice	Safety
Adams	entire county	1.0			0.1	
Asotin	entire county	0.8	0.2			
Benton	all cities & PTBA	1.0	0.6		0.1	
Chelan	Leavenworth	1.0	0.6		0.1	
Clallam	entire county	1.0	0.6		0.1	
Clark	Vancouver & other cities	1.0	0.5		0.1	
Columbia	entire county	1.0	0.4			
Cowlitz	Kelso & Longview only	1.0	0.3		0.1	
Douglas	three cities & PTBA	1.0	0.4		0.1	
Ferry	entire county	1.0			0.1	
Franklin	Pasco & PTBA	1.0	0.6		0.1	
Garfield	entire county	1.0				
Grant	entire county	1.0	0.2		0.1	
Grays Harbor	entire county	1.0	0.6		0.1	
Island	entire county	1.0	0.9		0.1	
Jefferson	entire county	1.0	0.9		0.1	0.3
King	Seattle & most cities	1.0	0.9	0.9	0.1	
Kitsap	entire county	1.0	0.8		0.1	
Kittitas	entire county	1.0			0.1	0.3
Klickitat	all three cities	1.0				
Lewis	Centralia & Chehalis only	1.0	0.2		0.1	
Lincoln	entire county	1.0			0.1	
Mason	entire county	1.0	0.6		0.1	
Okanogan	entire county	1.0			0.1	
Pacific	entire county	1.0	0.3			
Pend Oreille	entire county	1.0			0.1	
Pierce	Tacoma, most cities, PTBA	1.0	0.6	0.9	0.1	
San Juan	entire county	1.0			0.1	
Skagit	all cities & PTBA	1.0	0.4		0.1	
Skamania	North Bonneville	1.0				
Snohomish	several cities*** & PTBA	1.0	0.9	0.9	0.1	
Spokane	Spokane, other cities, PTBA	1.0	0.6		0.1	0.1
Stevens	entire county	1.0			0.1	
Thurston	larger cities & PTBA	1.0	0.8		0.1	
Wahkiakum	entire county	1.0				
Walla Walla	larger cities & PTBA	1.0	0.6		0.1	0.3
Whatcom	Bellingham	1.0	0.8		0.1	0.1
Whitman	entire county	1.0			0.1	
Yakima	Yakima (city) & Selah	1.0	0.3		0.1	0.3

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes (e.g., the 0.5% food/beverage tax in King County or hotel/motel taxes). PTBA = public transportation benefit area

## Table 16B COMPOSITION OF LOCAL SALES/USE TAX RATES

Highest Local Tax Rate in Each County as of July 1, 2011\*

	Juvenile	Emergency	Other Types	TOTAL LOCAL	
County	Correction	Communications	of Local Sales/Use Taxes	TAX RATE**	
Adams		0.1		1.2	
Asotin				1.0	
Benton	0.1			1.8	
Chelan		0.1		1.8	
Clallam		0.1	0.1 for mental health	1.9	
Clark			0.1 for mental health	1.7	
Columbia				1.4	
Cowlitz				1.4	
Douglas		0.1		1.6	
Ferry			0.1 for mental health	1.2	
Franklin	0.1			1.8	
Garfield				1.0	
Grant		0.1		1.4	
Grays Harbor		0.1	0.1 for mental health	1.9	
Island	0.1		0.1 for mental health	2.2	
Jefferson		0.1	0.1 for mental health	2.5	
King			0.1 for mental health	3.0	
Kitsap	0.1	0.1		2.1	
Kittitas	0.1			1.5	
Klickitat				1.0	
Lewis	0.1			1.4	
Lincoln		0.1		1.2	
Mason	0.1	0.1		1.9	
Okanogan			0.1 for mental health	1.2	
Pacific				1.3	
Pend Oreille				1.1	
Pierce	0.1		0.1 for zoo/aquarium	2.8	
San Juan	0.1		0.1 for mental health	1.3	
Skagit		0.1	0.1 for mental health	1.7	
Skamania				1.0	
Snohomish			0.1 for mental health	3.0	
Spokane	0.1	0.1	0.1 pub. facil.; 0.1 mental health	2.2	
Stevens				1.1	
Thurston	0.1	0.1	0.1 for mental health	2.2	
Wahkiakum			0.1 for mental health	1.1	
Walla Walla	0.1			2.1	
Whatcom	0.1		0.1 for mental health	2.2	
Whitman	0.1	0.1		1.3	
Yakima				1.7	

<sup>\*</sup> These local tax rates are in addition to the 6.5% state tax rate. Thus, the highest combined sales/use tax rate on all taxable items in Washington is currently 9.5% in most of King County.

<sup>\*\*</sup> The statewide average local sales/use tax rate is estimated to be approximately 2.39%.

<sup>\*\*\*</sup> Bothell/Snohomish, Brier, Edmonds, Lynnwood, Mill Creek, Mountlake Terrace, Mukilteo, Woodway.