

**Benton County  
Mental Health Tax  
Car Dealers and Leasing Companies  
Effective July 1, 2022**

**Effective July 1, 2022**, local sales and use tax within Benton County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health 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 36 months of the lease) will need to report using the following location code and tax rate. After the first 36 months of motor vehicle leases, the original city code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	0350	.013	.065	.078
Unincorp. Areas PTBA	0383	.019	.065	.084
Benton City	0351	.019	.065	.084
Kennewick	0352	.019	.065	.084
Prosser	0353	.019	.065	.084
Richland	0354	.019	.065	.084
West Richland	0355	.019	.065	.084

**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
Unincorp. Areas	0300	.016	.065	.081
Unincorp. Areas PTBA	0333	.022	.065	.087
Benton City	0301	.022	.065	.087
Kennewick	0302	.022	.065	.087
Prosser	0303	.022	.065	.087
Richland	0304	.022	.065	.087
West Richland	0305	.022	.065	.087

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 County.

Location Code	Taxable Amount		Local Rate	Tax Due Cities or Co.	
0300	10,000	00	.016	160	00
0350	50,000	00	.013	650	00
TOTAL TAXABLE	60,000	00	TOTAL	810	00

  

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

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

**Represents only motor vehicle sales.**

The three-tenths of one percent (.003) Motor Vehicle Sales/Lease 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/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

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 360-705-6705.