

**Unincorporated Whatcom County PTBA
Retail Sales Tax New Location Codes
Effective July 1, 2022**

Effective July 1, 2022, new location codes are established within certain areas of the Lummi Nation'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 3739. 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	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Lummi Nation – Unincorporated Whatcom County PTBA	3739	.021	.065	.086

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 and use tax rate** link.

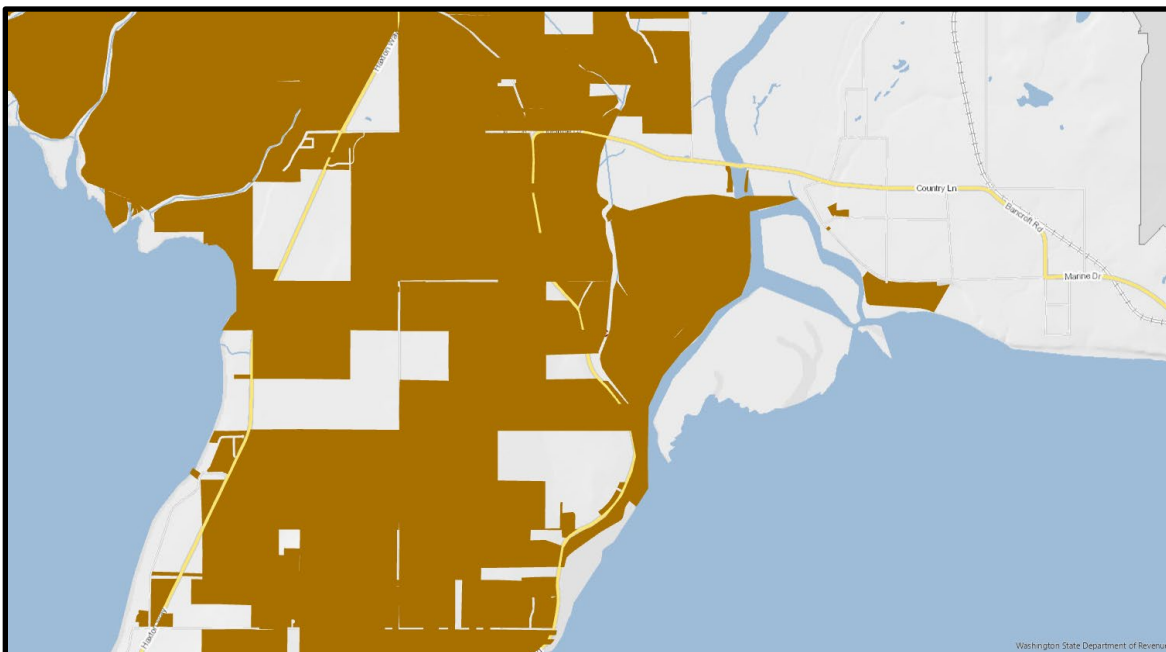
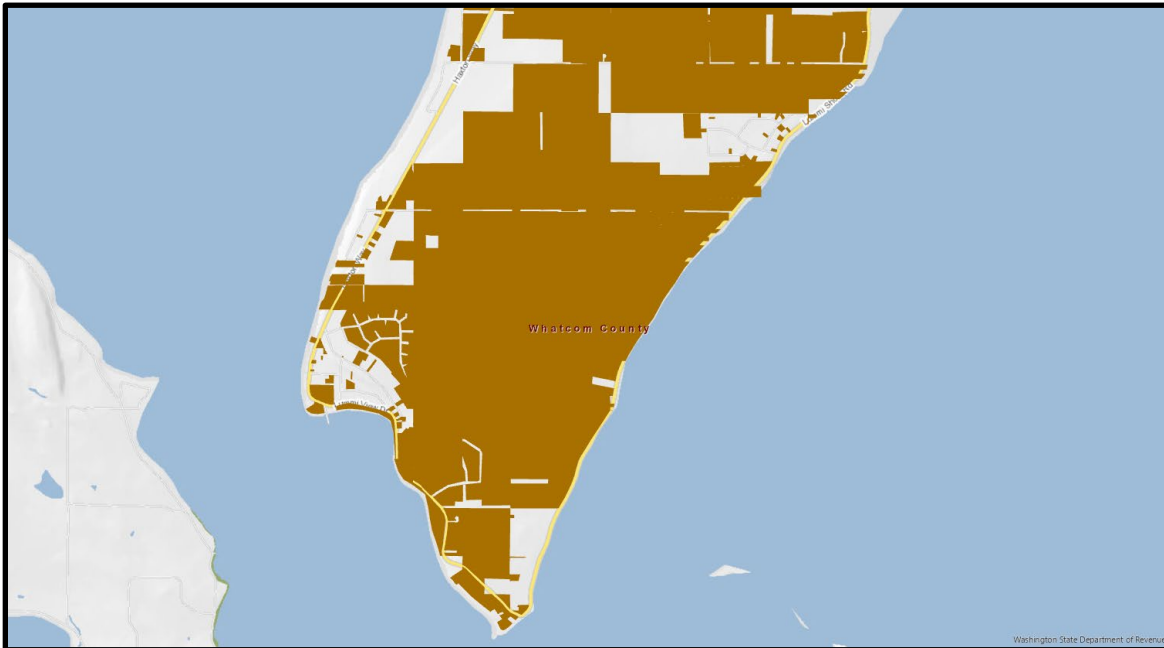
This notice is being sent to businesses that have reported local sales or use tax to Unincorporated Whatcom County PTBA within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.

Lummi Nation – Unincorporated Whatcom County PTBA (3739)

Retail sales activity between non-tribal businesses and non-tribal members in the brown colored area that is within Unincorporated Whatcom County PTBA should be reported to location code 3739.

To determine the proper codes and rates of local sales tax, we recommend you access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales and use tax rate** link.



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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

(REV 11-1-21)

