

City of Longview Public Safety Tax Car Dealers and Leasing Companies Effective April 1, 2025

Effective April 1, 2025, sales and use tax within the City of Longview will increase one-tenth of one percent (.001). The tax will be used for criminal justice purposes, fire protection purposes, or both.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Longview. Persons or businesses within the City of Longview 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	Local Sales	State Sales	Total Sales		
	Code	Tax Rate	Tax Rate	Tax Rate		
Longview MVET	0864	.016	.065	.081		

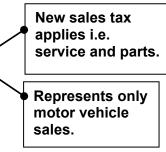
Reporting Instructions for Retail Sales:

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			Total Sales Tax Rate	
Longview	0804	.017	.065	.082	

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 the City of Longview.

	-		-						
Location Code	Taxable Amount		L	Local Rate		Т	Tax Due City or Co.		
0804	10,000	00		.017			170	00	٦:
0864	50,000	00		.016			800	00] `
TOTAL TAXABLE	60,000	00		TOTAL			970	00	
								7	
Tax Classification		Taxable Amount F		Rate	е	Tax Due			
Motor Vehicle Sales/Leases		50,0	000	00	.00	3	150	00	



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.

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 (1/22/25)

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 360-705-6705.

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