

**City of Spokane
Public Safety Tax
Effective April 1, 2025**

Effective April 1, 2025, local sales and use tax within the City of Spokane 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 Spokane (3210). Persons or businesses within the City of Spokane 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.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first 36 months of the lease, **are exempt from the public safety tax imposed**. Please refer to the City of Spokane Public Safety Tax Car Dealers and Leasing Companies notice for reporting instructions.

The new rate of sales tax is:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Spokane County Unincorp. Areas	3200	.016	.065	.081
Spokane County Unincorp. PTBA	3232	.024	.065	.089
Airway Heights	3201	.027	.065	.092
Cheney	3202	.024	.065	.089
Deer Park	3203	.016	.065	.081
Fairfield	3204	.016	.065	.081
Kalispel Tribe – Airway Heights	3215	.027	.065	.092
Latah	3205	.016	.065	.081
Liberty Lake	3212	.025	.065	.090
Medical Lake	3206	.024	.065	.089
Millwood	3207	.024	.065	.089
Rockford	3208	.016	.065	.081
Spangle	3209	.016	.065	.081
Spokane (City)	3210	.026	.065	.091
Spokane Valley	3213	.024	.065	.089
Waverly	3211	.016	.065	.081

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.

This notice is being sent to businesses that have reported local sales or use tax to the City of Spokane 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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REV (1/22/25)