

**City of Bellingham
Local Law Enforcement Programs
Effective January 1, 2026**

Effective January 1, 2026, local sales and use tax within the City of Bellingham will increase one-tenth of one percent (.001). The tax will be used for local law enforcement programs.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Bellingham. Persons or businesses within the City of Bellingham 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 new rates of sales tax are:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Bellingham	3701	.0260	.0650	.0910
Lummi Nation – Bellingham	3713	.0260	.0650	.0910

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.

This notice is being sent to businesses that have reported local sales or use tax to any of the above locations, located in Whatcom County, 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.