

**Island County
Emergency Communication Tax
Effective January 1, 2026**

Effective January 1, 2026, local sales and use tax within Island County will increase two-tenths of one percent (.002). The tax will be used for emergency communication systems and facilities.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Island County. Persons or businesses within Island 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.

The new rates of sales tax are:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Island County Unincorp. Areas	1500	.0250	.065	.0900
Coupeville	1501	.0250	.065	.0900
Langley	1502	.0270	.065	.0920
Oak Harbor	1503	.0270	.065	.0920

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 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.