

**Airway Heights MVET
Compact Covered Area Expanded
Car Dealers and Leasing Companies
Effective January 1, 2026**

Effective January 1, 2026, new parcels are established within certain areas of the Kalispel Tribe'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 3275.

Non-tribal members and non-tribal businesses within this boundary will report use tax to location code 3215 on items purchased for their personal or business use if sales tax has not been paid.

Special reporting instructions for the sales or leases of motor vehicles:

Businesses that report sales or leases of motor vehicles within this boundary will need to report using the following location code and tax rate. The first payment for a lease or periodic payment is sourced to the dealer location, then the remaining payments are sourced to the primary property location. After thirty-six months of a motor vehicle's lease, the original city code should be used.

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Kalispel Tribe - Airway Heights MVET	3275	.026	.065	.091

The location code for sales and use tax is:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Kalispel Tribe - Airway Heights	3215	.027	.065	.092

For tribal owned or tribal member owned businesses, please continue to report to the existing standard non-tribal location code 3261, Airway Heights MVET.

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

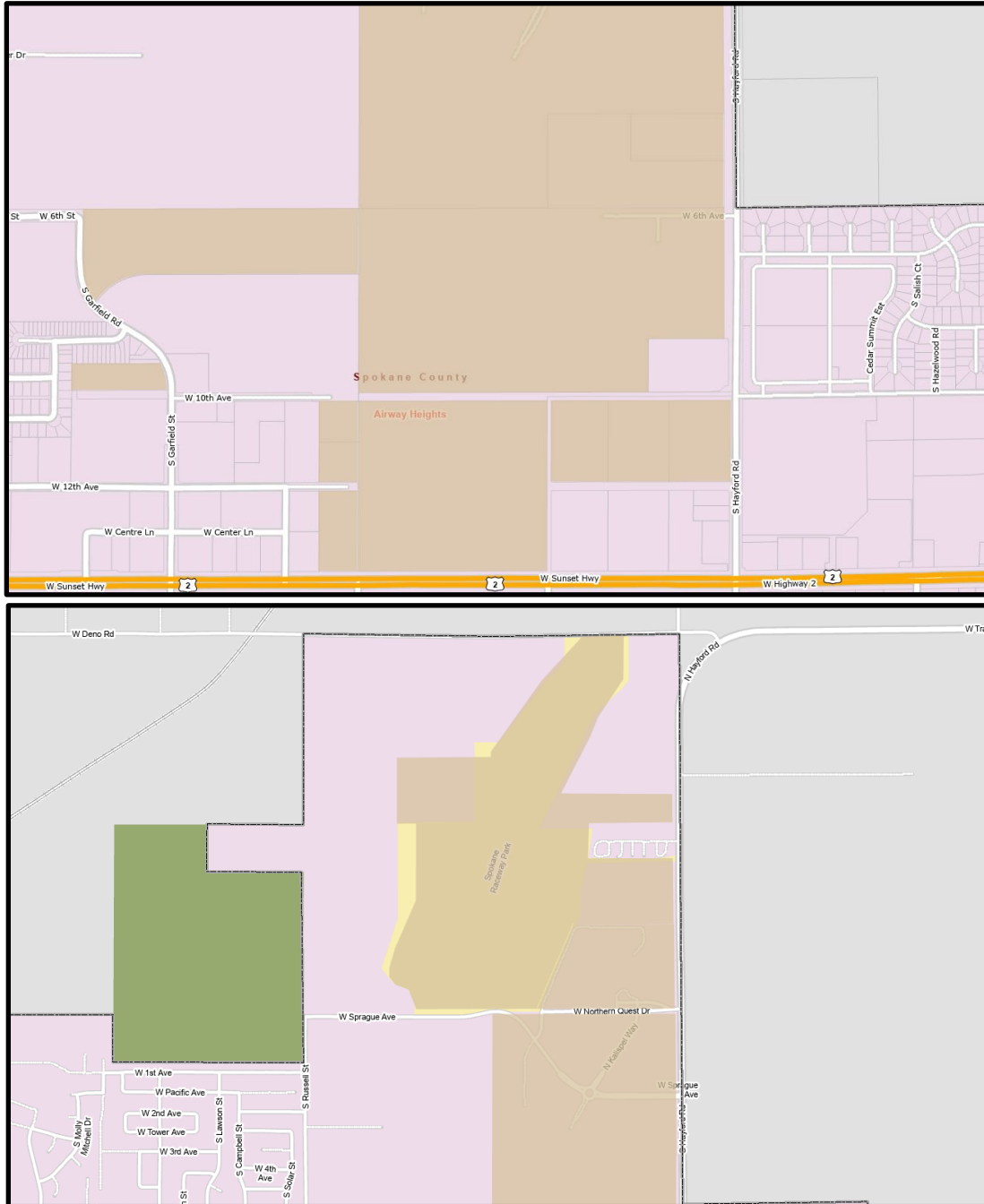
To determine the proper codes and rates of local sales tax, you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales and use tax rate** link.

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.

Kalispel Tribe - Airway Heights MVET (3275)

Retail sales or leases of motor vehicles between non-tribal businesses and non-tribal members in the brown shaded area that is within Airway Heights should be reported to location code 3275.

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 11-06-25)