

**King County  
Local Law Enforcement Programs  
Car Dealers and Leasing Companies  
Effective January 1, 2026**

**Effective January 1, 2026**, local sales and use tax within King County 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 King County. Persons or businesses within King 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.

**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 codes and tax rates. After the first 36 months of motor vehicle leases, the original city code should be used.

The new rates of sales tax are:

| Location        | Location Code | Local Sales Tax Rate | State Sales Tax Rate | Total Sales Tax Rate |
|-----------------|---------------|----------------------|----------------------|----------------------|
| Kirkland MVET   | 1796          | .0380                | .0650                | .1030                |
| North Bend MVET | 1772          | .0260                | .0650                | .0910                |
| Snoqualmie MVET | 1778          | .0270                | .0650                | .0920                |

**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 codes and tax rates:

| Location   | Location Code | Local Sales Tax Rate | State Sales Tax Rate | Total Sales Tax Rate |
|------------|---------------|----------------------|----------------------|----------------------|
| Kirkland   | 1716          | .0390                | .0650                | .1040                |
| North Bend | 1722          | .0270                | .0650                | .0920                |
| Snoqualmie | 1728          | .0280                | .0650                | .0930                |

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 Kirkland.

| Location Code | Taxable Amount |    | Local Rate | Tax Due City or Co. |    |
|---------------|----------------|----|------------|---------------------|----|
| 1716          | 10,000         | 00 | .0390      | 390                 | 00 |
| 1796          | 50,000         | 00 | .0380      | 1,900               | 00 |
| TOTAL TAXABLE | 60,000         | 00 | TOTAL      | 2,290               | 00 |

  

| Tax Classification         | Taxable Amount |    | Rate | Tax Due |    |
|----------------------------|----------------|----|------|---------|----|
| Motor Vehicle Sales/Leases | 50,000         | 00 | .005 | 250     | 00 |

**New sales tax applies i.e. service and parts.**

**Represents only motor vehicle sales.**

The five-tenths of one percent (.005) Motor Vehicle Sales/Lease applies to the sale, lease, or rental of motor vehicles. **(This rate increased effective January 1, 2026, per new legislation SB 5814 from .003 to .005.)**

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.

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](http://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 King 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](http://dor.wa.gov) or call the Department of Revenue at 360-705-6705.

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