

**City of Spokane Valley
Public Safety Tax
Effective January 1, 2026**

Effective January 1, 2026, local sales and use tax within the City of Spokane Valley 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 Valley (3213). Persons or businesses within the City of Spokane Valley 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 Valley 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 Valley	3213	.0250	.0650	.0900

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 the City of Spokane Valley, located in Spokane 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.