

**Yakima County
Emergency Communication Tax
Car Dealers and Leasing Companies
Effective January 1, 2026**

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

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Yakima County Unincorp. Areas MVET	3960	.0140	.0650	.0790
Grandview MVET	3961	.0140	.0650	.0790
Granger MVET	3962	.0140	.0650	.0790
Harrah MVET	3963	.0140	.0650	.0790
Mabton MVET	3964	.0140	.0650	.0790
Moxee MVET	3965	.0140	.0650	.0790
Naches MVET	3966	.0140	.0650	.0790
Selah MVET	3967	.0170	.0650	.0820
Sunnyside MVET	3968	.0160	.0650	.0810
Tieton MVET	3969	.0140	.0650	.0790
Toppenish MVET	3970	.0140	.0650	.0790
Union Gap MVET	3971	.0160	.0650	.0810
Wapato MVET	3972	.0140	.0650	.0790
Yakima (City) MVET	3973	.0170	.0650	.0820
Zillah MVET	3974	.0140	.0650	.0790

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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
Yakima County Unincorp. Areas	3900	.0170	.0650	.0820
Grandview	3901	.0170	.0650	.0820
Granger	3902	.0170	.0650	.0820
Harrah	3903	.0170	.0650	.0820
Mabton	3904	.0170	.0650	.0820
Moxee	3905	.0170	.0650	.0820
Naches	3906	.0170	.0650	.0820
Selah	3907	.0200	.0650	.0850
Sunnyside	3908	.0190	.0650	.0840
Tieton	3909	.0170	.0650	.0820
Toppenish	3910	.0170	.0650	.0820
Union Gap	3911	.0190	.0650	.0840
Wapato	3912	.0170	.0650	.0820
Yakima (City)	3913	.0200	.0650	.0850
Zillah	3914	.0170	.0650	.0820

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 Yakima County Unincorp. Areas.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3900	10,000	00	.0170	170	00
3960	50,000	00	.0140	700	00
TOTAL TAXABLE	60,000	00	TOTAL	870	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.)**

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.

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 (10/23/25)