

Local sales tax change: Clark County

Housing and Related Services and Local Law Enforcement Programs

Car Dealers and Leasing Companies

Effective April 1, 2026, local sales and use tax within Clark County will increase one-tenth of one percent (.001) for Housing and Related Services, and will increase one-tenth of one percent (.001) for Local Law Enforcement Programs, for a total increase of two-tenths of one percent (.002). The tax will be used for housing and related services and local law enforcement programs.

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

New rate information

Location	Location code	Local sales tax rate	State sales tax rate	Total sales tax rate
Clark County Unincorp. Areas MVET	0650	.0140	.0650	.0790
Cowlitz Tribe - Clark County Unincorp. Areas MVET	0659	.0140	.0650	.0790
Clark County Unincorp. PTBA MVET	0676	.0210	.0650	.0860
Battle Ground MVET*	0651	.0230	.0650	.0880
Camas MVET	0652	.0220	.0650	.0870
La Center MVET	0653	.0220	.0650	.0870
Cowlitz Tribe - La Center MVET	0661	.0220	.0650	.0870
Ridgefield MVET	0654	.0240	.0650	.0890
Vancouver MVET*	0655	.0230	.0650	.0880
Washougal MVET*	0656	.0220	.0650	.0870
Yacolt MVET	0657	.0210	.0650	.0860

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	Location code	Local sales tax rate	State sales tax rate	Total sales tax rate
Clark County Unincorp. Areas	0600	.0150	.0650	.0800
Cowlitz Tribe - Clark County Unincorp. Areas	0609	.0150	.0650	.0800
Clark County Unincorp. PTBA	0666	.0220	.0650	.0870
Battle Ground*	0601	.0240	.0650	.0890
Camas	0602	.0230	.0650	.0880
La Center	0603	.0230	.0650	.0880
Cowlitz Tribe - La Center	0611	.0230	.0650	.0880

Location	Location code	Local sales tax rate	State sales tax rate	Total sales tax rate
Ridgefield	0604	.0250	.0650	.0900
Vancouver*	0605	.0240	.0650	.0890
Washougal*	0606	.0230	.0650	.0880
Yacolt	0607	.0220	.0650	.0870

*The City of Battle Ground imposed Local Law Enforcement Programs tax at one-tenth of one percent (.001). The City of Washougal imposed Transportation Benefit District tax at one-tenth of one percent (.001). The City of Vancouver will increase one-tenth of one percent (.001) for Local Law Enforcement Programs, but will not increase for Housing and Related Services since it is already imposed in Vancouver.

Example

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 Camas.

Location code	Taxable amount	Local rate	Tax due	Example notes
0652	\$50,000	.0220	\$1,100	Represents only motor vehicle sales.
0602	\$10,000	.0230	\$230	New sales tax applies i.e. service and parts.
Total Taxable	\$60,000	Total	\$1,330	

Tax classification	Taxable amount	Rate	Tax due
Motor vehicle sales/leases	\$50,000	.005	\$250

The five-tenths of one percent (.005) Motor Vehicle Sales/Lease applies to the sale, lease, or rental of motor vehicles.

To determine the proper codes and rates of local sales tax, use 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 location(s) within the last two years.

Questions

If you have questions, call 360-705-6705. For more information on sales tax rate changes, visit our website at dor.wa.gov/local-sales-and-use-tax.

Accessibility and alternate formats

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