

Local sales tax change: Skagit County

Local Law Enforcement Programs

Car Dealers and Leasing Companies

Effective April 1, 2026, local sales and use tax within Skagit 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. 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
Skagit County Unincorp. Areas MVET	2950	.0150	.0650	.0800
Swinomish Tribe - Skagit County Unincorp. Areas MVET	2969	.0150	.0650	.0800
Skagit County Unincorp. PTBA MVET	2959	.0190	.0650	.0840
Swinomish Tribe - Skagit County Unincorp. PTBA MVET	2981	.0190	.0650	.0840
Anacortes MVET	2951	.0210	.0650	.0860
Burlington MVET*	2952	.0210	.0650	.0860
Concrete MVET	2953	.0190	.0650	.0840
Hamilton MVET	2954	.0190	.0650	.0840
La Conner MVET	2955	.0200	.0650	.0850
Swinomish Tribe - La Conner MVET	2961	.0200	.0650	.0850
Lyman MVET	2956	.0190	.0650	.0840
Mount Vernon MVET	2957	.0210	.0650	.0860
Sedro-Woolley MVET	2958	.0190	.0650	.0840

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
Skagit County Unincorp. Areas	2900	.0180	.0650	.0830
Swinomish Tribe - Skagit County Unincorp. Areas	2909	.0180	.0650	.0830
Skagit County Unincorp. PTBA	2929	.0220	.0650	.0870
Swinomish Tribe - Skagit County Unincorp. PTBA	2931	.0220	.0650	.0870
Anacortes	2901	.0240	.0650	.0890

Location	Location code	Local sales tax rate	State sales tax rate	Total sales tax rate
Burlington*	2902	.0240	.0650	.0890
Concrete	2903	.0220	.0650	.0870
Hamilton	2904	.0220	.0650	.0870
La Conner	2905	.0230	.0650	.0880
Swinomish Tribe - La Conner	2911	.0230	.0650	.0880
Lyman	2906	.0220	.0650	.0870
Mount Vernon	2907	.0240	.0650	.0890
Sedro-Woolley	2908	.0220	.0650	.0870

*The City of Burlington imposed Local Law Enforcement Programs tax at one-tenth of one percent (.001).

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 Anacortes.

Location code	Taxable amount	Local rate	Tax due	Example notes
2951	\$50,000	.0210	\$1,050	Represents only motor vehicle sales.
2901	\$10,000	.0240	\$240	New sales tax applies i.e. service and parts.
Total Taxable	\$60,000	Total	\$1,290	

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.

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