

**Benton County  
Public Safety Tax  
Effective January 1, 2015**

*Effective January 1, 2015*, local sales and use tax within Benton County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety purposes.

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

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from the public safety tax imposed**. Please refer to the Public Safety Tax Car Dealers and Leasing Companies notice for reporting instructions.

The new rates of sales tax are:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
<b>Unincorp. Areas</b>	<b>0300</b>	<b>.015</b>	<b>.065</b>	<b>.080</b>
<b>Unincorp. P.T.B.A.</b>	<b>0333</b>	<b>.021</b>	<b>.065</b>	<b>.086</b>
<b>Benton City</b>	<b>0301</b>	<b>.021</b>	<b>.065</b>	<b>.086</b>
<b>Kennewick</b>	<b>0302</b>	<b>.021</b>	<b>.065</b>	<b>.086</b>
<b>Prosser</b>	<b>0303</b>	<b>.021</b>	<b>.065</b>	<b>.086</b>
<b>Richland</b>	<b>0304</b>	<b>.021</b>	<b>.065</b>	<b>.086</b>
<b>West Richland</b>	<b>0305</b>	<b>.021</b>	<b>.065</b>	<b>.086</b>

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS) link**.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes 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 1-800-647-7706.