

**Lincoln County
Public Safety Tax
Effective April 1, 2017**

Effective April 1, 2017, local sales and use tax within Lincoln 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 Lincoln County. Persons or businesses within Lincoln 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
Unincorp. Areas	2200	.015	.065	.080
Almira	2201	.015	.065	.080
Creston	2202	.015	.065	.080
Davenport	2203	.015	.065	.080
Harrington	2204	.015	.065	.080
Odessa	2205	.015	.065	.080
Reardan	2206	.015	.065	.080
Sprague	2207	.015	.065	.080
Wilbur	2208	.015	.065	.080

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 or use 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.



State of Washington
Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia, WA 98504-7476

Important

Information Regarding Your Tax Account