

**Spokane County Transportation Tax
Car Dealers and Leasing Companies
Effective April 1, 2019**

Effective April 1, 2019, sales and use tax within Spokane County Public Transportation Benefit Area (PTBA) will increase one-tenth of one percent (.001). The tax will be used for transportation purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Spokane County PTBA. Persons or businesses within these areas 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 thirty-six months of the lease) will need to report using the following location codes and tax rates. After the first thirty-six months of motor vehicle leases, the original city/county code would be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas MVET	3260	.015	.065	.080
Unincorp. PTBA MVET	3282	.023	.065	.088
Airway Heights MVET	3261	.025	.065	.090
Cheney MVET	3262	.023	.065	.088
Deer Park MVET	3263	.015	.065	.080
Fairfield MVET	3264	.015	.065	.080
Latah MVET	3265	.015	.065	.080
Liberty Lake MVET	3272	.023	.065	.088
Medical Lake MVET	3266	.023	.065	.088
Millwood MVET	3267	.023	.065	.088
Rockford MVET	3268	.015	.065	.080
Spangle MVET	3269	.015	.065	.080
Spokane (City) MVET	3270	.023	.065	.088
Spokane Valley MVET	3273	.023	.065	.088
Waverly MVET	3271	.015	.065	.080

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:

Continued...

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	3200	.016	.065	.081
Unincorp. PTBA	3232	.024	.065	.089
Airway Heights TBD	3201	.026	.065	.091
Cheney	3202	.024	.065	.089
Deer Park	3203	.016	.065	.081
Fairfield	3204	.016	.065	.081
Latah	3205	.016	.065	.081
Liberty Lake	3212	.024	.065	.089
Medical Lake	3206	.024	.065	.089
Millwood	3207	.024	.065	.089
Rockford	3208	.016	.065	.081
Spangle	3209	.016	.065	.081
Spokane (City)	3210	.024	.065	.089
Spokane Valley	3213	.024	.065	.089
Waverly	3211	.016	.065	.081

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 Spokane County PTBA.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3232	10,000	00	.024	240	00
3282	50,000	00	.023	1,150	00
TOTAL TAXABLE	60,000	00	TOTAL	1,390	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales.

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

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
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.