

**City of Ocean Shores
Transportation Benefit District
Effective January 1, 2019**

Effective January 1, 2019, the City of Ocean Shores will establish a Transportation Benefit District (TBD). Sales and use tax within the City of Ocean Shores will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Ocean Shores (1409). Persons or businesses within the City of Ocean Shores will be subject to the new tax rate for reporting use tax on items purchased for their personal or business use if sales tax has not been paid.

The new rate of sales tax is:

| Location | Location Code Number | Local Sales Tax Rate | State Sales Tax Rate | Total Sales Tax Rate |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
| Unincorporated Areas | 1400 | .023 | .065 | .088 |
| Aberdeen | 1401 | .0243 | .065 | .0893 |
| Cosmopolis | 1402 | .023 | .065 | .088 |
| Elma | 1403 | .023 | .065 | .088 |
| Hoquiam | 1404 | .023 | .065 | .088 |
| McCleary | 1405 | .023 | .065 | .088 |
| Montesano | 1406 | .023 | .065 | .088 |
| Oakville | 1407 | .023 | .065 | .088 |
| Ocean Shores TBD | 1409 | .025 | .065 | .090 |
| Westport | 1408 | .023 | .065 | .088 |

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** link.

This notice is being sent to businesses that have reported local sales or use tax to the City of Ocean Shores 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.