

**Whatcom County
Housing and Related Services
Effective July 1, 2021**

Effective July 1, 2021, sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

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

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	3700	.015	.065	.080
Unincorp. Areas PTBA	3737	.021	.065	.086
Bellingham	3701	.023	.065	.088
Blaine	3702	.023	.065	.088
Everson	3703	.021	.065	.086
Ferndale	3704	.023	.065	.088
Lynden	3705	.023	.065	.088
Nooksack	3706	.021	.065	.086
Sumas	3707	.021	.065	.086

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 any of the above locations 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 360-705-6705.