Local Sales, Use Tax Rates and Changes

Effective April 1 - June 30, 2016

Local sales/use tax changes
(Effective April 1, 2016)

City of Centralia
Sales and use tax within the City of Centralia will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Clallam County
Sales and use tax within Unincorporated Areas of Clallam County will increase two-tenths of one percent (.002). The rate change reflects an increase of .002 for the optional sales tax.

City of Clarkston
Sales and use tax within the City of Clarkston will increase two-tenths of one percent (.002). The tax will be used for transportation services.

City of Enumclaw
Sales and use tax within the City of Enumclaw will increase one-tenth of one percent (.001). The tax will be used for transportation services.

Pacific County
Sales and use tax within all of Pacific County will increase one-tenth of one percent (.001). The tax will be used for transportation services.

City of Shelton
Sales and use tax within the City of Shelton will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Snohomish County
Sales and use tax within Unincorporated P.T.B.A. areas and certain cities of Snohomish County will increase three-tenths of one percent (.003). The tax will be used for transportation services.

City of Tacoma
Sales and use tax within the City of Tacoma will increase one-tenth of one percent (.001). The tax will be used for transportation services.

New feature allows you to print your reseller permit
Misplaced your reseller permit? No worries. The Department has simplified the process for businesses to view or print their reseller permit, which allows approved retailers and wholesalers to purchase items for resale without paying sales tax.

You can now access your reseller permit through “My Account.” Simply log into “My Account” under “Manage Account,” click on “Apply/view status of Reseller Permit” to access a copy of your reseller permit.

Prior to adding this feature, a business needing its reseller permit had to contact the Department and ask for a reprint to be mailed.

50% penalty – misuse of reseller permits
If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit dor.wa.gov/resellerpermit.

Keep your email address current
We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

The benefits of E-file
☑ Available anytime, anywhere you have internet access.
☑ Fill in the numbers and let E-file do the math.
☑ More accurate than paper, with current rates and error checking.
☑ Fast, secure and customizable—show only the lines you need to report.
☑ File your return early and schedule your payment for the due date.

Annexations - Boundary Changes
(Effective April 1, 2016)
The following locations have annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at dor.wa.gov for details.

Adams County
Othello

Benton County
Richland

Chelan County
Wenatchee

Clark County
Camas
Ridgefield

Cowlitz County
Kalama

King County
Auburn
Covington
Kent

Lewis County
Napavine

Clark County
South Bend

Pierce County
Puyallup

Skagit County
Burlington

Walla Walla County
College Place

Whatcom County
Bellingham

Whitman County
Colfax

Yakima County
Sunnyside

Department of Revenue
Washington State
## Local Sales and Use Tax Rates

### Effective April 1 - June 30, 2016

(Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 4.

### Location Sales/Use Tax

<table>
<thead>
<tr>
<th>County/City</th>
<th>Loc. Code</th>
<th>Local Rate</th>
<th>State Rate</th>
<th>Combined Sales Tax (1)</th>
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### ADAMS

- Unincorp. Areas
- Hatton
- Lind
- Othello
- Ritzville
- Washucna

### ASOTIN

- Unincorp. Areas
- Asotin (City)
- Clarkston T.B.D.

### BENTON

- Unincorp. Areas
- Unincorp. P.T.B.A.
- Benton City
- Kennewick
- Prosser
- Richland
- West Richland

### CHELAN

- Unincorp. Areas
- Cashmere
- Chelan (City)
- Entiat
- Leavenworth T.B.D.
- Wenatchee

### CLALLAM

- Unincorp. Areas
- Forks
- Port Angeles
- Sequim T.B.D.

### CLARK

- Unincorp. Areas
- Unincorp. P.T.B.A.
- Battle Ground
- Camas
- La Center
- Ridgefield
- Vancouver
- Washougal
- Yacolt

### COLUMBIA

- Unincorp. Areas
- Dayton T.B.D.
- Starbuck

### COWLITZ

- Unincorp. Areas
- Castle Rock T.B.D.
- Kalama
- Kelso
- Longview
- Woodland

### DOUGLAS

- Unincorp. Areas
- Unincorp. P.T.B.A.
- Bridgeport
- E. Wenatchee
- Mansfield
- Rock Island
- Waterville

### FERRY

- Unincorp. Areas
- Republic

### FRANKLIN

- Unincorp. Areas
- Unincorporated P.T.B.A.
- Connell
- Klahotus
- Mesa
- Pasco

### GARFIELD

- Unincorp. Areas
- Pomeroy
- Where

### GRANT

- Unincorp. Areas
- Coulee City
- Electric City
- Ephrata
- George
- Grand Coulee
- Hartline
- Krupp
- Mattawa
- Moses Lake
- Quincy
- Royal City
- Soap Lake
- Warden
- Wilson Creek

### GRAY'S HARBOR

- Unincorp. Areas
- Aberdeen T.B.D.
- Cosmopolis
- Elma
- Hoquiam
- McCleary
- Montesano
- Oakville
- Ocean Shores
- Westport

### ISLAND

- Unincorp. Areas
- Coupeville
- Langley
- Oak Harbor

### JEFFERSON

- Unincorp. Areas
- Port Townsend

### KING

- Unincorporated Areas
- Alona
- Auburn/King
- Auburn/King Non-R.T.A.
- Beaux Arts Village
- Bellevue
- Bellevue Non-R.T.A.
- Black Diamond
- Bothell/King
- Burien
- Carnation
- Clyde Hill
- Covington
- Des Moines
- Duvall
- Enumclaw T.B.D.
- Federal Way
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**MASON (Eff. 4/1/16)**

- Unincorp. Areas
- Shelton T.B.D. **

**OKANOGAN**

- Unincorp. Areas
- Unincorp. P.T.B.A. *
- Brewster
- Conconully
- Coulee Dam
- Elmer City
- Nespelem
- Okanogan (City)
- Omak
- Oroville
- Pateros
- Riverside
- Tonasket
- Twisp
- Winthrop

**PACIFIC (Eff. 4/1/16)**

- Unincorp. Areas
- Ilwaco
- Long Beach
- Raymond
- South Bend

**PEND OREILLE**

- Unincorp. Areas
- Cusick
- Ione
- Metaline
- Metaline Falls
- Newport

**PIERCE (Eff. 4/1/16)**

- Unincorp. Areas
- Unincorp. Areas Non-R.T.A. ±
- Unincorp. Areas Non-R.T.A. H.B.Z
- Unincorp. P.T.B.A.
- Unincorp. P.T.B.A. * Non-R.T.A.
- Unincorp. P.T.B.A. * H.B.Z.
- Auburn/Pierce
- Bonney Lake
- Bonney Lake Non-R.T.A.
- Buckley
- Carbonado
- DuPont
- Eatonville
- Edgewood
- Fife
- Fircrest
- Gig Harbor
- Gig Harbor H.B.Z.
- Lakewood
- Milton/Pierce
- Orting
- Pacific/Pierce
- Puyallup
- Roy
- Ruston
- South Prairie
- Steilacoom
- Sumner
- Tacoma T.B.D. **
- University Place
- Wilkeson

**SAN JUAN**

- Unincorp. Areas
- Friday Harbor T.B.D. **

**SKAGIT**

- Unincorp. Areas
- Unincorp. P.T.B.A.*
- Anacortes
## Location

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<th>Location</th>
<th>Loc. Code</th>
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### Footnotes:

(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (R.T.A.) rate. If you have rate questions, go to our web site at dor.wa.gov or call 1-800-647-7706.

+ H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area

** T.B.D. - Transportation Benefit District

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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.