

# Local Sales & Use Tax Rates and Changes

Effective July 1 - September 30, 2017

## Local sales/use tax changes

(Effective July 1, 2017)

### Garfield County

Sales and use tax within Garfield County will increase four-tenths of one percent (.004). The tax will be used for transportation purposes.

### City of Chehalis

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

### City of Lacey

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

## Tool for finding local sales tax rates and codes

Operate your retail business knowing you are always charging your customers the right amount of sales tax. With our Tax Rate Lookup tool, all you need is the physical address or zip+4 of your business location or ship-to address. You will receive the local sales tax rate, corresponding local tax code, and a confirmation number so you can operate with confidence knowing your sales tax rates are correct.

We also offer a mobile version of our Tax Rate Lookup tool for download on both iOS and Android platforms, perfect for those constantly on the move or on the work site. Our Tax Rate Lookup tool can be found by going to our web site at [dor.wa.gov/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

## No Quarter 4 tax rate changes

Local tax rate change can no longer take effect on October 1st of the calendar year. HB 2565 (Chapter 46, Laws of 2016) limits tax rate changes for local jurisdictions to January 1st, April 1st and July 1st of each calendar year. RCW 82.14.055.

## Surcharges (including "Living Wage" additions)

Some businesses add surcharges to their bills to cover expenses such as higher minimum wages, fuel costs or credit card fees. If your business is considering adding an additional charge to your invoices to help cover added expenses, you'll need to know the taxability of such surcharges. Generally, the surcharge is taxable in the same manner as the main billing.

For example:

- If a surcharge (including a "Living Wage" surcharge to offset the cost of having to pay their workers a higher minimum wage) is placed on a restaurant bill, it is subject to retail sales tax and retailing B&O tax.
- If a surcharge is added to a bill for attorney fees, the surcharge would be subject to the B&O tax under service and other activities classification.
- If a surcharge is added to a bill from a moving company for hauling property from one point to another point in this state, the surcharge would be taxable under the appropriate classification of the public utility tax.

## Suggestions for retailers regarding collected sales tax

It is recommended that retailers:

- Set up a separate bank account and deposit the collected sales tax into this account so that you have the funds available at the time your tax return becomes due.
- If opening a separate bank account is not an option, we suggest you make it a practice to physically separate retail sales tax from other business revenues.
- If you are assigned an annual or quarterly reporting frequency and are concerned about holding retail sales tax (held in trust) for an extended period of time, contact the Department and request to have your filing frequency changed to monthly or quarterly. This will lessen the burden of managing retail sales tax (held in trust), by increasing the frequency of remittance to the Department.

## Do I owe use tax?

If you buy taxable items to use in Washington and you don't pay sales tax, then you owe use tax. This is true whether you are shopping online, from a catalog, or in a no/low tax state. The amount of use tax you owe is the same as the amount of sales tax that should have been paid. Visit [dor.wa.gov](http://dor.wa.gov) and type "use tax" in the search box for more information.

## 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 July 1, 2017)

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](http://dor.wa.gov) for details.

**Benton County**  
Prosser

**Franklin County**  
Pasco

**Skamania County**  
North Bonneville

**Chelan County**  
Wenatchee

**Grant County**  
Mattawa

**Thurston County**  
Lacey

**Clark County**  
Battle Ground  
Washougal  
Yacolt

**Island County**  
Oak Harbor

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Local Sales and Use Tax Rates**

Effective July 1 - September 30, 2017

(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			Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>ADAMS</b>					<b>FRANKLIN</b>				
Unincorp. Areas.....	0100	.012	.065	<b>.077</b>	Unincorp. Areas.....	1100	.015	.065	<b>.080</b>
Hatton .....	0101	.012	.065	<b>.077</b>	Unincorp. PTBA* .....	1111	.021	.065	<b>.086</b>
Lind.....	0102	.012	.065	<b>.077</b>	Connell.....	1101	.015	.065	<b>.080</b>
Othello .....	0103	.014	.065	<b>.079</b>	Kahlotus.....	1102	.015	.065	<b>.080</b>
Ritzville .....	0104	.012	.065	<b>.077</b>	Mesa.....	1103	.015	.065	<b>.080</b>
Washtucna.....	0105	.012	.065	<b>.077</b>	Pasco.....	1104	.021	.065	<b>.086</b>
<b>ASOTIN</b>					<b>GARFIELD (Eff. 7/1/17)</b>				
Unincorp. Areas.....	0200	.012	.065	<b>.077</b>	<b>Unincorp. Areas .....</b>	<b>1200</b>	<b>.014</b>	<b>.065</b>	<b>.079</b>
Asotin (City).....	0201	.012	.065	<b>.077</b>	<b>Pomeroy .....</b>	<b>1201</b>	<b>.014</b>	<b>.065</b>	<b>.079</b>
Clarkston .....	0202	.014	.065	<b>.079</b>	<b>GRANT</b>				
<b>BENTON</b>					Unincorp. Areas.....	1300	.014	.065	<b>.079</b>
Unincorp. Areas.....	0300	.015	.065	<b>.080</b>	Coulee City.....	1301	.014	.065	<b>.079</b>
Unincorp. PTBA* .....	0333	.021	.065	<b>.086</b>	Electric City.....	1302	.014	.065	<b>.079</b>
Benton City.....	0301	.021	.065	<b>.086</b>	Ephrata.....	1303	.015	.065	<b>.080</b>
Kennewick.....	0302	.021	.065	<b>.086</b>	George.....	1304	.014	.065	<b>.079</b>
Prosser.....	0303	.021	.065	<b>.086</b>	Grand Coulee.....	1305	.014	.065	<b>.079</b>
Richland .....	0304	.021	.065	<b>.086</b>	Hartline .....	1306	.014	.065	<b>.079</b>
West Richland.....	0305	.021	.065	<b>.086</b>	Krupp.....	1307	.014	.065	<b>.079</b>
<b>CHELAN</b>					Mattawa .....	1308	.016	.065	<b>.081</b>
Unincorp. Areas.....	0400	.017	.065	<b>.082</b>	Moses Lake .....	1309	.014	.065	<b>.079</b>
Cashmere .....	0401	.017	.065	<b>.082</b>	Quincy.....	1310	.014	.065	<b>.079</b>
Chelan (City).....	0402	.017	.065	<b>.082</b>	Royal City.....	1311	.014	.065	<b>.079</b>
Entiat.....	0403	.017	.065	<b>.082</b>	Soap Lake.....	1312	.014	.065	<b>.079</b>
Leavenworth.....	0404	.019	.065	<b>.084</b>	Warden.....	1313	.014	.065	<b>.079</b>
Wenatchee.....	0405	.019	.065	<b>.084</b>	Wilson Creek .....	1315	.014	.065	<b>.079</b>
<b>CLALLAM</b>					<b>GRAYS HARBOR</b>				
Unincorp. Areas.....	0500	.019	.065	<b>.084</b>	Unincorp. Areas.....	1400	.023	.065	<b>.088</b>
Forks.....	0501	.019	.065	<b>.084</b>	Aberdeen .....	1401	.0243	.065	<b>.0893</b>
Port Angeles.....	0502	.019	.065	<b>.084</b>	Cosmopolis.....	1402	.023	.065	<b>.088</b>
Sequim.....	0503	.022	.065	<b>.087</b>	Elma.....	1403	.023	.065	<b>.088</b>
<b>CLARK</b>					Hoquiam.....	1404	.023	.065	<b>.088</b>
Unincorp. Areas.....	0600	.012	.065	<b>.077</b>	McCleary.....	1405	.023	.065	<b>.088</b>
Unincorp. PTBA* .....	0666	.019	.065	<b>.084</b>	Montesano.....	1406	.023	.065	<b>.088</b>
Battle Ground .....	0601	.019	.065	<b>.084</b>	Oakville .....	1407	.023	.065	<b>.088</b>
Camas .....	0602	.019	.065	<b>.084</b>	Ocean Shores.....	1409	.023	.065	<b>.088</b>
La Center .....	0603	.019	.065	<b>.084</b>	Westport.....	1408	.023	.065	<b>.088</b>
Ridgefield.....	0604	.019	.065	<b>.084</b>	<b>ISLAND</b>				
Vancouver.....	0605	.019	.065	<b>.084</b>	Unincorp. Areas.....	1500	.022	.065	<b>.087</b>
Washougal.....	0606	.019	.065	<b>.084</b>	Coupeville.....	1501	.022	.065	<b>.087</b>
Yacolt .....	0607	.019	.065	<b>.084</b>	Langley.....	1502	.022	.065	<b>.087</b>
<b>COLUMBIA</b>					Oak Harbor .....	1503	.022	.065	<b>.087</b>
Unincorp. Areas.....	0700	.016	.065	<b>.081</b>	<b>JEFFERSON</b>				
Dayton .....	0701	.018	.065	<b>.083</b>	Unincorp. Areas.....	1600	.025	.065	<b>.090</b>
Starbuck.....	0702	.016	.065	<b>.081</b>	Port Townsend.....	1601	.025	.065	<b>.090</b>
<b>COWLITZ</b>					<b>KING</b>				
Unincorp. Areas.....	0800	.013	.065	<b>.078</b>	Unincorp. Areas.....	1700	.035	.065	<b>.100</b>
Castle Rock .....	0801	.015	.065	<b>.080</b>	Unincorp. Non-RTA.....	4000	.021	.065	<b>.086</b>
Kalama.....	0802	.014	.065	<b>.079</b>	Algona .....	1701	.035	.065	<b>.100</b>
Kelso.....	0803	.016	.065	<b>.081</b>	Auburn/King .....	1702	.035	.065	<b>.100</b>
Longview.....	0804	.016	.065	<b>.081</b>	Auburn/King Non-RTA .....	4002	.021	.065	<b>.086</b>
Woodland.....	0805	.014	.065	<b>.079</b>	Beaux Arts Village.....	1703	.035	.065	<b>.100</b>
<b>DOUGLAS</b>					Bellevue .....	1704	.035	.065	<b>.100</b>
Unincorp. Areas.....	0900	.013	.065	<b>.078</b>	Bellevue Non-RTA .....	4004	.021	.065	<b>.086</b>
Unincorp. PTBA* .....	0909	.017	.065	<b>.082</b>	Black Diamond .....	1705	.021	.065	<b>.086</b>
Bridgeport.....	0901	.012	.065	<b>.077</b>	Bothell/King .....	1706	.035	.065	<b>.100</b>
East Wenatchee.....	0902	.017	.065	<b>.082</b>	Burien .....	1734	.035	.065	<b>.100</b>
Mansfield.....	0903	.012	.065	<b>.077</b>	Carnation.....	1707	.021	.065	<b>.086</b>
Rock Island.....	0904	.017	.065	<b>.082</b>	Clyde Hill.....	1708	.035	.065	<b>.100</b>
Waterville .....	0905	.017	.065	<b>.082</b>	Covington .....	1712	.021	.065	<b>.086</b>
<b>FERRY</b>					Des Moines.....	1709	.035	.065	<b>.100</b>
Unincorp. Areas.....	1000	.012	.065	<b>.077</b>	Duvall.....	1710	.021	.065	<b>.086</b>
Republic.....	1001	.012	.065	<b>.077</b>	Enumclaw .....	1711	.022	.065	<b>.087</b>
					Federal Way.....	1732	.035	.065	<b>.100</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>KING (cont.)</b>				
Hunts Point.....	1713	.035	.065	<b>.100</b>
Issaquah.....	1714	.035	.065	<b>.100</b>
Issaquah Non-RTA.....	4014	.021	.065	<b>.086</b>
Kenmore.....	1738	.035	.065	<b>.100</b>
Kent.....	1715	.035	.065	<b>.100</b>
Kent Non-RTA.....	4015	.021	.065	<b>.086</b>
Kirkland.....	1716	.035	.065	<b>.100</b>
Lake Forest Park.....	1717	.035	.065	<b>.100</b>
Maple Valley.....	1720	.021	.065	<b>.086</b>
Medina.....	1718	.035	.065	<b>.100</b>
Mercer Island.....	1719	.035	.065	<b>.100</b>
Milton/King.....	1731	.035	.065	<b>.100</b>
Newcastle.....	1736	.035	.065	<b>.100</b>
Newcastle Non-RTA.....	4036	.021	.065	<b>.086</b>
Normandy Park.....	1721	.035	.065	<b>.100</b>
North Bend.....	1722	.024	.065	<b>.089</b>
Pacific/King.....	1723	.035	.065	<b>.100</b>
Redmond.....	1724	.035	.065	<b>.100</b>
Redmond Non-RTA.....	4024	.021	.065	<b>.086</b>
Renton.....	1725	.035	.065	<b>.100</b>
Renton Non-RTA.....	4025	.021	.065	<b>.086</b>
Sammamish.....	1739	.035	.065	<b>.100</b>
Sammamish Non-RTA.....	4039	.021	.065	<b>.086</b>
SeaTac.....	1733	.035	.065	<b>.100</b>
Seattle.....	1726	.036	.065	<b>.101</b>
Shoreline.....	1737	.035	.065	<b>.100</b>
Skykomish.....	1727	.021	.065	<b>.086</b>
Snoqualmie.....	1728	.021	.065	<b>.086</b>
Tukwila.....	1729	.035	.065	<b>.100</b>
Woodinville.....	1735	.035	.065	<b>.100</b>
Woodinville Non-RTA.....	4035	.021	.065	<b>.086</b>
Yarrow Point.....	1730	.035	.065	<b>.100</b>
<b>KITSAP</b>				
Unincorp. Areas.....	1800	.025	.065	<b>.090</b>
Bainbridge Island.....	1804	.025	.065	<b>.090</b>
Bremerton.....	1801	.025	.065	<b>.090</b>
Port Orchard.....	1802	.025	.065	<b>.090</b>
Poulsbo.....	1803	.025	.065	<b>.090</b>
<b>KITTITAS</b>				
Unincorp. Areas.....	1900	.015	.065	<b>.080</b>
Cle Elum.....	1901	.015	.065	<b>.080</b>
Ellensburg.....	1902	.017	.065	<b>.082</b>
Kittitas (City).....	1903	.015	.065	<b>.080</b>
Roslyn.....	1904	.015	.065	<b>.080</b>
South Cle Elum.....	1905	.015	.065	<b>.080</b>
<b>KLICKITAT</b>				
Unincorp. Areas.....	2000	.005	.065	<b>.070</b>
Bingen.....	2001	.010	.065	<b>.075</b>
Goldendale.....	2002	.010	.065	<b>.075</b>
White Salmon.....	2003	.010	.065	<b>.075</b>
<b>LEWIS (Eff. 7/1/17)</b>				
Unincorp. Areas.....	2100	.013	.065	<b>.078</b>
Centralia.....	2101	.017	.065	<b>.082</b>
<b>Chehalis.....</b>	<b>2102</b>	<b>.017</b>	<b>.065</b>	<b>.082</b>
Morton.....	2103	.013	.065	<b>.078</b>
Mossyrock.....	2104	.013	.065	<b>.078</b>
Napavine.....	2105	.013	.065	<b>.078</b>
Pe Ell.....	2106	.013	.065	<b>.078</b>
Toledo.....	2107	.013	.065	<b>.078</b>
Vader.....	2108	.013	.065	<b>.078</b>
Winlock.....	2109	.013	.065	<b>.078</b>
<b>LINCOLN</b>				
Unincorp. Areas.....	2200	.015	.065	<b>.080</b>
Almira.....	2201	.015	.065	<b>.080</b>
Creston.....	2202	.015	.065	<b>.080</b>
Davenport.....	2203	.015	.065	<b>.080</b>
Harrington.....	2204	.015	.065	<b>.080</b>
Odessa.....	2205	.015	.065	<b>.080</b>
Reardan.....	2206	.015	.065	<b>.080</b>
Sprague.....	2207	.015	.065	<b>.080</b>
Wilbur.....	2208	.015	.065	<b>.080</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>MASON</b>				
Unincorp. Areas.....	2300	.020	.065	<b>.085</b>
Shelton.....	2301	.023	.065	<b>.088</b>
<b>OKANOGAN</b>				
Unincorp. Areas.....	2400	.012	.065	<b>.077</b>
Unincorp. PTBA*.....	2424	.016	.065	<b>.081</b>
Brewster.....	2401	.016	.065	<b>.081</b>
Conconully.....	2402	.016	.065	<b>.081</b>
Coulee Dam.....	2403	.012	.065	<b>.077</b>
Elmer City.....	2404	.012	.065	<b>.077</b>
Nespelem.....	2405	.012	.065	<b>.077</b>
Okanogan (City).....	2406	.017	.065	<b>.082</b>
Omak.....	2407	.016	.065	<b>.081</b>
Oroville.....	2408	.016	.065	<b>.081</b>
Pateros.....	2409	.016	.065	<b>.081</b>
Riverside.....	2410	.016	.065	<b>.081</b>
Tonasket.....	2411	.017	.065	<b>.082</b>
Twisp.....	2412	.019	.065	<b>.084</b>
Winthrop.....	2413	.017	.065	<b>.082</b>
<b>PACIFIC</b>				
Unincorp. Areas.....	2500	.015	.065	<b>.080</b>
Ilwaco.....	2501	.015	.065	<b>.080</b>
Long Beach.....	2502	.015	.065	<b>.080</b>
Raymond.....	2503	.015	.065	<b>.080</b>
South Bend.....	2504	.015	.065	<b>.080</b>
<b>PEND OREILLE</b>				
Unincorp. Areas.....	2600	.011	.065	<b>.076</b>
Cusick.....	2601	.011	.065	<b>.076</b>
Ione.....	2602	.011	.065	<b>.076</b>
Metline.....	2603	.011	.065	<b>.076</b>
Metline Falls.....	2604	.011	.065	<b>.076</b>
Newport.....	2605	.011	.065	<b>.076</b>
<b>PIERCE</b>				
Unincorp. Areas.....	2700	.028	.065	<b>.093</b>
Unincorp. Areas Non-RTA.....	4100	.014	.065	<b>.079</b>
Unincorp. Areas Non-RTA HBZ..... <sup>±</sup>	2789	.014	.065	<b>.079</b>
Unincorp. PTBA*.....	2727	.034	.065	<b>.099</b>
Unincorp. PTBA* Non-RTA.....	4127	.020	.065	<b>.085</b>
Unincorp. PTBA* HBZ..... <sup>±</sup>	2787	.020	.065	<b>.085</b>
Auburn/Pierce.....	2724	.034	.065	<b>.099</b>
Bonney Lake.....	2701	.028	.065	<b>.093</b>
Bonney Lake Non-RTA.....	4101	.014	.065	<b>.079</b>
Buckley.....	2702	.014	.065	<b>.079</b>
Carbonado.....	2703	.014	.065	<b>.079</b>
DuPont.....	2704	.028	.065	<b>.093</b>
Eatonville.....	2705	.014	.065	<b>.079</b>
Edgewood.....	2720	.034	.065	<b>.099</b>
Fife.....	2706	.034	.065	<b>.099</b>
Fircrest.....	2707	.034	.065	<b>.099</b>
Gig Harbor.....	2708	.020	.065	<b>.085</b>
Gig Harbor HBZ..... <sup>±</sup>	2788	.020	.065	<b>.085</b>
Lakewood.....	2721	.034	.065	<b>.099</b>
Milton/Pierce.....	2709	.034	.065	<b>.099</b>
Orting.....	2710	.028	.065	<b>.093</b>
Pacific/Pierce.....	2723	.034	.065	<b>.099</b>
Puyallup.....	2711	.034	.065	<b>.099</b>
Roy.....	2712	.015	.065	<b>.080</b>
Ruston.....	2713	.034	.065	<b>.099</b>
South Prairie.....	2714	.014	.065	<b>.079</b>
Steilacoom.....	2715	.034	.065	<b>.099</b>
Sumner.....	2716	.028	.065	<b>.093</b>
Tacoma.....	2717	.036	.065	<b>.101</b>
University Place.....	2719	.034	.065	<b>.099</b>
Wilkeson.....	2718	.014	.065	<b>.079</b>
<b>SAN JUAN</b>				
Unincorp. Areas.....	2800	.016	.065	<b>.081</b>
Friday Harbor.....	2801	.018	.065	<b>.083</b>
<b>SKAGIT</b>				
Unincorp. Areas.....	2900	.016	.065	<b>.081</b>
Unincorp. PTBA*.....	2929	.020	.065	<b>.085</b>
Anacortes.....	2901	.020	.065	<b>.085</b>

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>SKAGIT (cont.)</b>					
Burlington.....	2902	.020	.065	<b>.085</b>	
Concrete.....	2903	.020	.065	<b>.085</b>	
Hamilton.....	2904	.020	.065	<b>.085</b>	
La Conner.....	2905	.020	.065	<b>.085</b>	
Lyman.....	2906	.020	.065	<b>.085</b>	
Mount Vernon.....	2907	.022	.065	<b>.087</b>	
Sedro - Woolley.....	2908	.020	.065	<b>.085</b>	
<b>SKAMANIA</b>					
Unincorp. Areas.....	3000	.012	.065	<b>.077</b>	
North Bonneville.....	3001	.012	.065	<b>.077</b>	
Stevenson.....	3002	.012	.065	<b>.077</b>	
<b>SNOHOMISH</b>					
Unincorp. Areas.....	3100	.026	.065	<b>.091</b>	
Unincorp. Areas Non-RTA.....	4200	.012	.065	<b>.077</b>	
Unincorp. PTBA*.....	3131	.038	.065	<b>.103</b>	
Unincorp. PTBA* Non-RTA.....	4231	.024	.065	<b>.089</b>	
Arlington.....	3101	.026	.065	<b>.091</b>	
Bothell/Snohomish.....	3120	.038	.065	<b>.103</b>	
Brier.....	3102	.038	.065	<b>.103</b>	
Darrington.....	3103	.024	.065	<b>.089</b>	
Edmonds.....	3104	.038	.065	<b>.103</b>	
Everett.....	3105	.032	.065	<b>.097</b>	
Everett Non-RTA.....	4205	.018	.065	<b>.083</b>	
Gold Bar.....	3106	.024	.065	<b>.089</b>	
Granite Falls.....	3107	.024	.065	<b>.089</b>	
Index.....	3108	.024	.065	<b>.089</b>	
Lake Stevens.....	3109	.024	.065	<b>.089</b>	
Lynnwood.....	3110	.039	.065	<b>.104</b>	
Marysville.....	3111	.026	.065	<b>.091</b>	
Mill Creek.....	3119	.039	.065	<b>.104</b>	
Monroe.....	3112	.027	.065	<b>.092</b>	
Mountlake Terrace.....	3113	.038	.065	<b>.103</b>	
Mukilteo.....	3114	.038	.065	<b>.103</b>	
Snohomish (City).....	3115	.026	.065	<b>.091</b>	
Stanwood.....	3116	.026	.065	<b>.091</b>	
Sultan.....	3117	.024	.065	<b>.089</b>	
Woodway.....	3118	.038	.065	<b>.103</b>	
<b>SPOKANE</b>					
Unincorp. Areas.....	3200	.016	.065	<b>.081</b>	
Unincorp. PTBA*.....	3232	.023	.065	<b>.088</b>	
Airway Heights.....	3201	.025	.065	<b>.090</b>	
Cheney.....	3202	.023	.065	<b>.088</b>	
Deer Park.....	3203	.016	.065	<b>.081</b>	
Fairfield.....	3204	.016	.065	<b>.081</b>	
Latah.....	3205	.016	.065	<b>.081</b>	
Liberty Lake.....	3212	.023	.065	<b>.088</b>	
Medical Lake.....	3206	.023	.065	<b>.088</b>	
Millwood.....	3207	.023	.065	<b>.088</b>	
Rockford.....	3208	.016	.065	<b>.081</b>	
Spangle.....	3209	.016	.065	<b>.081</b>	
Spokane (City).....	3210	.023	.065	<b>.088</b>	
Spokane Valley.....	3213	.023	.065	<b>.088</b>	
Waverly.....	3211	.016	.065	<b>.081</b>	
<b>STEVENS</b>					
Unincorp. Areas.....	3300	.011	.065	<b>.076</b>	
Chewelah.....	3301	.011	.065	<b>.076</b>	
Colville.....	3302	.011	.065	<b>.076</b>	
Kettle Falls.....	3303	.011	.065	<b>.076</b>	
Marcus.....	3304	.011	.065	<b>.076</b>	
Northport.....	3305	.011	.065	<b>.076</b>	
Springdale.....	3306	.011	.065	<b>.076</b>	
<b>THURSTON (Eff. 7/1/17)</b>					
Unincorp. Areas.....	3400	.014	.065	<b>.079</b>	
Unincorp. PTBA*.....	3434	.022	.065	<b>.087</b>	
Bucoda.....	3401	.014	.065	<b>.079</b>	
Lacey.....	<b>3402</b>	<b>.024</b>	<b>.065</b>	<b>.089</b>	
Olympia.....	3403	.023	.065	<b>.088</b>	
Rainier.....	3404	.014	.065	<b>.079</b>	
Tenino.....	3405	.014	.065	<b>.079</b>	
Tumwater.....	3406	.024	.065	<b>.089</b>	
Yelm.....	3407	.022	.065	<b>.087</b>	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>WAHAKIUM</b>					
Unincorp. Areas.....	3500	.011	.065	<b>.076</b>	
Cathlamet.....	3501	.011	.065	<b>.076</b>	
<b>WALLA WALLA</b>					
Unincorp. Areas.....	3600	.016	.065	<b>.081</b>	
Unincorp. PTBA*.....	3636	.022	.065	<b>.087</b>	
College Place.....	3601	.022	.065	<b>.087</b>	
Prescott.....	3602	.016	.065	<b>.081</b>	
Waitsburg.....	3603	.017	.065	<b>.082</b>	
Walla Walla (City).....	3604	.024	.065	<b>.089</b>	
<b>WHATCOM</b>					
Unincorp. Areas.....	3700	.014	.065	<b>.079</b>	
Unincorp. PTBA*.....	3737	.020	.065	<b>.085</b>	
Bellingham.....	3701	.022	.065	<b>.087</b>	
Blaine.....	3702	.020	.065	<b>.085</b>	
Everson.....	3703	.020	.065	<b>.085</b>	
Ferndale.....	3704	.022	.065	<b>.087</b>	
Lynden.....	3705	.022	.065	<b>.087</b>	
Nooksack.....	3706	.020	.065	<b>.085</b>	
Sumas.....	3707	.020	.065	<b>.085</b>	
<b>WHITMAN</b>					
Unincorp. Areas.....	3800	.013	.065	<b>.078</b>	
Albion.....	3801	.013	.065	<b>.078</b>	
Colfax.....	3802	.013	.065	<b>.078</b>	
Colton.....	3803	.013	.065	<b>.078</b>	
Endicott.....	3804	.013	.065	<b>.078</b>	
Farmington.....	3805	.013	.065	<b>.078</b>	
Garfield.....	3806	.013	.065	<b>.078</b>	
La Crosse.....	3807	.013	.065	<b>.078</b>	
Lamont.....	3808	.013	.065	<b>.078</b>	
Malden.....	3809	.013	.065	<b>.078</b>	
Oakesdale.....	3810	.013	.065	<b>.078</b>	
Palouse.....	3811	.013	.065	<b>.078</b>	
Pullman.....	3812	.013	.065	<b>.078</b>	
Rosalia.....	3813	.013	.065	<b>.078</b>	
St. John.....	3814	.013	.065	<b>.078</b>	
Tekoa.....	3815	.013	.065	<b>.078</b>	
Uniontown.....	3816	.013	.065	<b>.078</b>	
<b>YAKIMA</b>					
Unincorp. Areas.....	3900	.014	.065	<b>.079</b>	
Grandview.....	3901	.014	.065	<b>.079</b>	
Granger.....	3902	.014	.065	<b>.079</b>	
Harrarh.....	3903	.014	.065	<b>.079</b>	
Mabton.....	3904	.014	.065	<b>.079</b>	
Moxee City.....	3905	.014	.065	<b>.079</b>	
Naches.....	3906	.014	.065	<b>.079</b>	
Selah.....	3907	.017	.065	<b>.082</b>	
Sunnyside.....	3908	.014	.065	<b>.079</b>	
Tieton.....	3909	.014	.065	<b>.079</b>	
Toppenish.....	3910	.014	.065	<b>.079</b>	
Union Gap.....	3911	.016	.065	<b>.081</b>	
Wapato.....	3912	.014	.065	<b>.079</b>	
Yakima (City).....	3913	.017	.065	<b>.082</b>	
Zillah.....	3914	.014	.065	<b>.079</b>	

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

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

\* PTBA - Public Transportation Benefit Area

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.