

Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective January 1 - March 31, 2019

Local sales/use tax changes

(Effective January 1, 2019)

City of Ephrata

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

City of Marysville

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

City of Ocean Shores

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.

How do I find local sales tax rates and codes?

Use our Tax Rate Lookup tool to know how much sales tax to charge your customers. 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.

We also offer a mobile version of this tool for download on both iOS and Android platforms. You can find the tool at dor.wa.gov/TaxRateLookup.

What do I do with collected sales tax?

We recommend that retailers:

- Set up a separate bank account and deposit your collected sales tax into this account. That way, you have the funds available when your tax return is due.
- Make it a habit to physically separate retail sales tax from other business revenues, if you aren't able to open a separate bank account.
- Contact us and request to change how often you file (we call this "filing frequency"). You can change from quarterly to monthly, for example. This lessens your burden of managing your collected sales tax (held in trust), because it increases how often you send in that amount.

Learn how to e-file! Free webinar offered in December and January

We are offering free webinars this December and January to guide businesses through e-filing their return in our online tax system, My DOR. Participants will learn how to set up their online account, and file and pay taxes. Participants are invited to follow along as we demonstrate e-filing for a retail sales and service-based business. Continuing education credit is also available.

Visit the education page on dor.wa.gov to view a complete schedule and register for upcoming webinars.

Washington businesses selling to other states

The Supreme Court's decision in *Wayfair v. South Dakota* removed the requirement of physical presence for states to require out-of-state businesses to register and collect sales tax on sales to customers in their state. Since the decision, many states have announced new tax registration and collection requirements for businesses selling into their states.

You should be aware of any changing requirements in the states that you sell to. The Streamlined Sales Tax Governing Board (SSTGB) has put together a remote seller hub on their website that tracks recent announcements made by each state about registration thresholds, as well as contact information and how to register in each state. Additionally, businesses wishing to register for all 24 streamlined member states may do so using SSTGB's Streamlined Sales Tax Registration System. Visit www.streamlinedsalestax.org for more information.

Out-of-state businesses selling to Washington customers: new retail sales tax registration threshold

Washington State has announced a new retail sales tax registration and collection threshold for out-of-state businesses selling to customers in Washington State in response to the Supreme Court's decision in *Wayfair v. South Dakota*.

Effective October 1, 2018, out-of-state businesses making more than \$100,000 in gross retail sales or 200 transactions to Washington customers are required to register in Washington State and collect/submit retail sales tax to the state.

Out-of-state businesses making between \$10,000 and \$100,000 in retail sales, and 200 or less transactions to Washington, have a choice to either register and collect sales tax, or follow use tax notice and reporting guidelines.

Questions?

For more information, see our Marketplace Fairness webpage at dor.wa.gov/marketplacefairness.

Boundary changes (annexations)

(Effective January 1, 2019)

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.

Chelan County

Chelan
Leavenworth

Clallam County

Forks

Clark County

Battle Ground
Camas
Vancouver

Cowlitz County

Kalama

Franklin County

Pasco

Grant County

Ephrata

Grays Harbor County

Aberdeen
Elma

King County

Maple Valley

Lewis County

Centralia

Pierce County

Bonney Lake

Snohomish County

Lake Stevens
Sultan

Thurston County

Tumwater

Walla Walla County

College Place
Walla Walla

Local sales and use tax rates

Tax changes are blue and bolded

Effective January 1 - March 31, 2019

(We update tax rates every quarter. Please visit 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)
ADAMS					FRANKLIN				
Unincorp. Areas.....	0100	.012	.065	.077	Unincorp. Areas.....	1100	.015	.065	.080
Hatton.....	0101	.012	.065	.077	Unincorp. PTBA*.....	1111	.021	.065	.086
Lind.....	0102	.012	.065	.077	Connell.....	1101	.017	.065	.082
Othello.....	0103	.014	.065	.079	Kahlotus.....	1102	.015	.065	.080
Ritzville.....	0104	.012	.065	.077	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.012	.065	.077	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.014	.065	.079
Asotin (City).....	0201	.012	.065	.077	Pomeroy.....	1201	.014	.065	.079
Clarkston.....	0202	.014	.065	.079	GRANT (Eff. 1/1/19)				
BENTON					Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.014	.065	.079
Unincorp. PTBA*.....	0333	.021	.065	.086	Electric City.....	1302	.014	.065	.079
Benton City.....	0301	.021	.065	.086	Ephrata.....	1303	.017	.065	.082
Kennewick.....	0302	.021	.065	.086	George.....	1304	.014	.065	.079
Prosser.....	0303	.021	.065	.086	Grand Coulee.....	1305	.016	.065	.081
Richland.....	0304	.021	.065	.086	Hartline.....	1306	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Krupp.....	1307	.014	.065	.079
CHELAN					Mattawa.....	1308	.016	.065	.081
Unincorp. Areas.....	0400	.017	.065	.082	Moses Lake.....	1309	.016	.065	.081
Cashmere.....	0401	.017	.065	.082	Quincy.....	1310	.014	.065	.079
Chelan (City).....	0402	.017	.065	.082	Royal City.....	1311	.014	.065	.079
Entiat.....	0403	.017	.065	.082	Soap Lake.....	1312	.014	.065	.079
Leavenworth.....	0404	.019	.065	.084	Warden.....	1313	.014	.065	.079
Wenatchee.....	0405	.019	.065	.084	Wilson Creek.....	1315	.014	.065	.079
CLALLAM					GRAYS HARBOR (Eff. 1/1/19)				
Unincorp. Areas.....	0500	.020	.065	.085	Unincorp. Areas.....	1400	.023	.065	.088
Forks.....	0501	.020	.065	.085	Aberdeen.....	1401	.0243	.065	.0893
Port Angeles.....	0502	.022	.065	.087	Cosmopolis.....	1402	.023	.065	.088
Sequim.....	0503	.023	.065	.088	Elma.....	1403	.023	.065	.088
CLARK					Hoquiam.....	1404	.023	.065	.088
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.023	.065	.088
Unincorp. PTBA*.....	0666	.019	.065	.084	Montesano.....	1406	.023	.065	.088
Battle Ground.....	0601	.019	.065	.084	Oakville.....	1407	.023	.065	.088
Camas.....	0602	.019	.065	.084	Ocean Shores.....	1409	.025	.065	.090
La Center.....	0603	.019	.065	.084	Westport.....	1408	.023	.065	.088
Ridgefield.....	0604	.019	.065	.084	ISLAND				
Vancouver.....	0605	.019	.065	.084	Unincorp. Areas.....	1500	.022	.065	.087
Washougal.....	0606	.019	.065	.084	Coupeville.....	1501	.022	.065	.087
Yacolt.....	0607	.019	.065	.084	Langley.....	1502	.022	.065	.087
COLUMBIA					Oak Harbor.....	1503	.022	.065	.087
Unincorp. Areas.....	0700	.017	.065	.082	JEFFERSON				
Dayton.....	0701	.019	.065	.084	Unincorp. Areas.....	1600	.025	.065	.090
Starbuck.....	0702	.017	.065	.082	Port Townsend.....	1601	.025	.065	.090
COWLITZ					KING				
Unincorp. Areas.....	0800	.013	.065	.078	Unincorp. Areas.....	1700	.035	.065	.100
Castle Rock.....	0801	.015	.065	.080	Unincorp. Non-RTA.....	4000	.021	.065	.086
Kalama.....	0802	.014	.065	.079	Algona.....	1701	.035	.065	.100
Kelso.....	0803	.016	.065	.081	Auburn/King.....	1702	.035	.065	.100
Longview.....	0804	.016	.065	.081	Auburn/King Non-RTA.....	4002	.021	.065	.086
Woodland.....	0805	.014	.065	.079	Beaux Arts Village.....	1703	.035	.065	.100
DOUGLAS					Bellevue.....	1704	.035	.065	.100
Unincorp. Areas.....	0900	.013	.065	.078	Bellevue Non-RTA.....	4004	.021	.065	.086
Unincorp. PTBA*.....	0909	.017	.065	.082	Black Diamond.....	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King.....	1706	.035	.065	.100
East Wenatchee.....	0902	.017	.065	.082	Burien.....	1734	.035	.065	.100
Mansfield.....	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.017	.065	.082	Clyde Hill.....	1708	.035	.065	.100
Waterville.....	0905	.017	.065	.082	Covington.....	1712	.021	.065	.086
FERRY					Des Moines.....	1709	.035	.065	.100
Unincorp. Areas.....	1000	.012	.065	.077	Duvall.....	1710	.021	.065	.086
Republic.....	1001	.012	.065	.077	Enumclaw.....	1711	.022	.065	.087
					Federal Way.....	1732	.035	.065	.100

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
KING (cont.)				
Hunts Point.....	1713	.035	.065	.100
Issaquah.....	1714	.035	.065	.100
Issaquah Non-RTA.....	4014	.021	.065	.086
Kenmore.....	1738	.035	.065	.100
Kent.....	1715	.035	.065	.100
Kent Non-RTA.....	4015	.021	.065	.086
Kirkland.....	1716	.035	.065	.100
Lake Forest Park.....	1717	.035	.065	.100
Maple Valley.....	1720	.021	.065	.086
Medina.....	1718	.035	.065	.100
Mercer Island.....	1719	.035	.065	.100
Milton/King.....	1731	.035	.065	.100
Newcastle.....	1736	.035	.065	.100
Newcastle Non-RTA.....	4036	.021	.065	.086
Normandy Park.....	1721	.035	.065	.100
North Bend.....	1722	.024	.065	.089
Pacific/King.....	1723	.035	.065	.100
Redmond.....	1724	.035	.065	.100
Redmond Non-RTA.....	4024	.021	.065	.086
Renton.....	1725	.035	.065	.100
Renton Non-RTA.....	4025	.021	.065	.086
Sammamish.....	1739	.035	.065	.100
Sammamish Non-RTA.....	4039	.021	.065	.086
SeaTac.....	1733	.035	.065	.100
Seattle.....	1726	.036	.065	.101
Shoreline.....	1737	.035	.065	.100
Skykomish.....	1727	.021	.065	.086
Snoqualmie.....	1728	.021	.065	.086
Tukwila.....	1729	.035	.065	.100
Woodinville.....	1735	.035	.065	.100
Woodinville Non-RTA.....	4035	.021	.065	.086
Yarrow Point.....	1730	.035	.065	.100
KITSAP				
Unincorp. Areas.....	1800	.025	.065	.090
Bainbridge Island.....	1804	.025	.065	.090
Bremerton.....	1801	.025	.065	.090
Port Orchard.....	1802	.025	.065	.090
Poulsbo.....	1803	.025	.065	.090
KITTITAS				
Unincorp. Areas.....	1900	.015	.065	.080
Cle Elum.....	1901	.015	.065	.080
Ellensburg.....	1902	.018	.065	.083
Kittitas (City).....	1903	.015	.065	.080
Roslyn.....	1904	.015	.065	.080
South Cle Elum.....	1905	.015	.065	.080
KLICKITAT				
Unincorp. Areas.....	2000	.005	.065	.070
Bingen.....	2001	.010	.065	.075
Goldendale.....	2002	.010	.065	.075
White Salmon.....	2003	.010	.065	.075
LEWIS				
Unincorp. Areas.....	2100	.013	.065	.078
Centralia.....	2101	.017	.065	.082
Chehalis.....	2102	.017	.065	.082
Morton.....	2103	.013	.065	.078
Mossyrock.....	2104	.013	.065	.078
Napavine.....	2105	.013	.065	.078
Pe Ell.....	2106	.013	.065	.078
Toledo.....	2107	.013	.065	.078
Vader.....	2108	.013	.065	.078
Winlock.....	2109	.013	.065	.078
LINCOLN				
Unincorp. Areas.....	2200	.015	.065	.080
Almira.....	2201	.015	.065	.080
Creston.....	2202	.015	.065	.080
Davenport.....	2203	.015	.065	.080
Harrington.....	2204	.015	.065	.080
Odessa.....	2205	.015	.065	.080
Reardan.....	2206	.015	.065	.080
Sprague.....	2207	.015	.065	.080
Wilbur.....	2208	.015	.065	.080

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
MASON				
Unincorp. Areas.....	2300	.020	.065	.085
Shelton.....	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas.....	2400	.013	.065	.078
Unincorp. PTBA*.....	2424	.017	.065	.082
Brewster.....	2401	.017	.065	.082
Conconully.....	2402	.017	.065	.082
Coulee Dam.....	2403	.013	.065	.078
Elmer City.....	2404	.013	.065	.078
Nespelem.....	2405	.013	.065	.078
Okanogan (City).....	2406	.018	.065	.083
Omak.....	2407	.017	.065	.082
Oroville.....	2408	.017	.065	.082
Pateros.....	2409	.017	.065	.082
Riverside.....	2410	.017	.065	.082
Tonasket.....	2411	.018	.065	.083
Twisp.....	2412	.020	.065	.085
Winthrop.....	2413	.018	.065	.083
PACIFIC				
Unincorp. Areas.....	2500	.016	.065	.081
Ilwaco.....	2501	.016	.065	.081
Long Beach.....	2502	.018	.065	.083
Raymond.....	2503	.016	.065	.081
South Bend.....	2504	.016	.065	.081
PEND OREILLE				
Unincorp. Areas.....	2600	.011	.065	.076
Cusick.....	2601	.011	.065	.076
Ione.....	2602	.011	.065	.076
Metline.....	2603	.011	.065	.076
Metline Falls.....	2604	.011	.065	.076
Newport.....	2605	.011	.065	.076
PIERCE				
Unincorp. Areas.....	2700	.028	.065	.093
Unincorp. Areas Non-RTA.....	4100	.014	.065	.079
Unincorp. Areas Non-RTA HBZ..... ±	2789	.014	.065	.079
Unincorp. PTBA*.....	2727	.034	.065	.099
Unincorp. PTBA* Non-RTA.....	4127	.020	.065	.085
Unincorp. PTBA* HBZ..... ±	2787	.020	.065	.085
Auburn/Pierce.....	2724	.034	.065	.099
Bonney Lake.....	2701	.028	.065	.093
Bonney Lake Non-RTA.....	4101	.014	.065	.079
Buckley.....	2702	.014	.065	.079
Carbonado.....	2703	.014	.065	.079
DuPont.....	2704	.028	.065	.093
Eatonville.....	2705	.014	.065	.079
Edgewood.....	2720	.034	.065	.099
Fife.....	2706	.034	.065	.099
Fircrest.....	2707	.034	.065	.099
Gig Harbor.....	2708	.020	.065	.085
Gig Harbor HBZ..... ±	2788	.020	.065	.085
Lakewood.....	2721	.034	.065	.099
Milton/Pierce.....	2709	.034	.065	.099
Orting.....	2710	.028	.065	.093
Pacific/Pierce.....	2723	.034	.065	.099
Puyallup.....	2711	.034	.065	.099
Roy.....	2712	.015	.065	.080
Ruston.....	2713	.034	.065	.099
South Prairie.....	2714	.014	.065	.079
Steilacoom.....	2715	.034	.065	.099
Sumner.....	2716	.028	.065	.093
Tacoma.....	2717	.036	.065	.101
University Place.....	2719	.034	.065	.099
Wilkeson.....	2718	.014	.065	.079
SAN JUAN				
Unincorp. Areas.....	2800	.016	.065	.081
Friday Harbor.....	2801	.018	.065	.083
SKAGIT				
Unincorp. Areas.....	2900	.016	.065	.081
Unincorp. PTBA*.....	2929	.020	.065	.085
Anacortes.....	2901	.020	.065	.085

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington.....	2902	.020	.065	.085
Concrete.....	2903	.020	.065	.085
Hamilton.....	2904	.020	.065	.085
La Conner.....	2905	.020	.065	.085
Lyman.....	2906	.020	.065	.085
Mount Vernon.....	2907	.022	.065	.087
Sedro - Woolley.....	2908	.020	.065	.085
SKAMANIA				
Unincorp. Areas.....	3000	.012	.065	.077
North Bonneville.....	3001	.012	.065	.077
Stevenson.....	3002	.012	.065	.077
SNOHOMISH (Eff. 1/1/19)				
Unincorp. Areas.....	3100	.026	.065	.091
Unincorp. Areas Non-RTA.....	4200	.012	.065	.077
Unincorp. PTBA*.....	3131	.038	.065	.103
Unincorp. PTBA* Non-RTA.....	4231	.024	.065	.089
Arlington.....	3101	.026	.065	.091
Bothell/Snohomish.....	3120	.038	.065	.103
Brier.....	3102	.038	.065	.103
Darrington.....	3103	.024	.065	.089
Edmonds.....	3104	.038	.065	.103
Everett.....	3105	.032	.065	.097
Everett Non-RTA.....	4205	.018	.065	.083
Gold Bar.....	3106	.024	.065	.089
Granite Falls.....	3107	.024	.065	.089
Index.....	3108	.024	.065	.089
Lake Stevens.....	3109	.024	.065	.089
Lynnwood.....	3110	.039	.065	.104
Marysville.....	3111	.027	.065	.092
Mill Creek.....	3119	.039	.065	.104
Monroe.....	3112	.027	.065	.092
Mountlake Terrace.....	3113	.038	.065	.103
Mukilteo.....	3114	.039	.065	.104
Snohomish (City).....	3115	.026	.065	.091
Stanwood.....	3116	.026	.065	.091
Sultan.....	3117	.024	.065	.089
Woodway.....	3118	.038	.065	.103
SPOKANE				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. PTBA*.....	3232	.023	.065	.088
Airway Heights.....	3201	.025	.065	.090
Cheney.....	3202	.023	.065	.088
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake.....	3212	.023	.065	.088
Medical Lake.....	3206	.023	.065	.088
Millwood.....	3207	.023	.065	.088
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City).....	3210	.023	.065	.088
Spokane Valley.....	3213	.023	.065	.088
Waverly.....	3211	.016	.065	.081
STEVENS				
Unincorp. Areas.....	3300	.011	.065	.076
Chewelah.....	3301	.011	.065	.076
Colville.....	3302	.011	.065	.076
Kettle Falls.....	3303	.011	.065	.076
Marcus.....	3304	.011	.065	.076
Northport.....	3305	.011	.065	.076
Springdale.....	3306	.011	.065	.076
THURSTON				
Unincorp. Areas.....	3400	.014	.065	.079
Unincorp. PTBA*.....	3434	.022	.065	.087
Bucoda.....	3401	.014	.065	.079
Lacey.....	3402	.024	.065	.089
Olympia.....	3403	.024	.065	.089
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater.....	3406	.024	.065	.089
Yelm.....	3407	.022	.065	.087

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

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.