

# Car Dealers and Leasing Companies Local Sales & Use Tax Rates and Changes

Washington State Dept. of Revenue

Effective January 1 - March 31, 2021

## Local sales/use tax changes

(Effective January 1, 2021)

### King County

Sales and use tax within all of King County, except for Seattle, will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

### Pend Oreille County

Sales and use tax within all of Pend Oreille County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency and mental health services.

### City of Sunnyside

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

## Motor vehicle sales and use tax

Motor vehicle dealers and motor vehicle leasing companies must collect the additional sales tax of three-tenths of one percent (.3%) of the selling price. This applies to every retail sale or lease of a motor vehicle in Washington. "Motor vehicle" means every vehicle that is self-propelled as defined in RCW 46.04.320. However, this does not include farm tractors, farm vehicles, off-road vehicles, non-highway vehicles, and snowmobiles. Additional information can be found on the Department's website at [dor.wa.gov/motorvehiclesales](http://dor.wa.gov/motorvehiclesales).

### Key:

- (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](http://dor.wa.gov), or call 360-705-6705.*
  - (2) Special location codes and rates are used only to report sales of motor vehicles or the first 36 months of motor vehicle leases. Lease payments after the first 36 months are reported under the regular location codes and rates. See Sales Tax and Use Tax on Motor Vehicles section of the Auto Dealer Guide for more information.
- ± HBZ - Hospital Benefit Zone  
Unincorporated Areas are locations outside incorporated city limits.
  - \* PTBA - Public Transportation Benefit Area



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[www.dor.wa.gov/survey](http://www.dor.wa.gov/survey)

## Boundary changes (annexations)

(Effective January 1, 2021)

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.

### Clallam County

Forks

### Clark County

La Center  
Vancouver

### Grant County

Moses Lake

### King County

Federal Way

### Okanogan County

Winthrop

### Stevens County

Kettle Falls

### Walla Walla County

College Place  
Walla Walla City

### Yakima County

Mabton  
Selah

# Car dealers and leasing companies local sales and use tax rates

Tax changes are blue and bolded

Effective January 1 - March 31, 2021

(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) | County/City | Loc. Code   | Local Rate    | State Rate  | Combined Sales Tax (1) |             |
| <b>ADAMS</b> (2) (2)   |           |            |            |                        | (2)           |           | <b>FRANKLIN</b> (2) (2)                   |  |                        |             |             | (2)           |             |                        |             |
| Unincorp. Areas.....   | 0100      | 0150       | .015       | .012                   | .065          | .080      | .077                                      | Unincorp. Areas.....                     | 1100                   | 1150        | .015        | .012          | .065        | .080                   | .077        |
| Hatton .....           | 0101      | 0151       | .015       | .012                   | .065          | .080      | .077                                      | Unincorp. PTBA* .....                    | 1111                   | 1161        | .021        | .018          | .065        | .086                   | .083        |
| Lind.....              | 0102      | 0152       | .015       | .012                   | .065          | .080      | .077                                      | Connell.....                             | 1101                   | 1151        | .017        | .014          | .065        | .082                   | .079        |
| Othello.....           | 0103      | 0153       | .017       | .014                   | .065          | .082      | .079                                      | Kahlotus.....                            | 1102                   | 1152        | .015        | .012          | .065        | .080                   | .077        |
| Ritzville.....         | 0104      | 0154       | .015       | .012                   | .065          | .080      | .077                                      | Mesa.....                                | 1103                   | 1153        | .015        | .012          | .065        | .080                   | .077        |
| Washtucna.....         | 0105      | 0155       | .015       | .012                   | .065          | .080      | .077                                      | Pasco.....                               | 1104                   | 1154        | .021        | .018          | .065        | .086                   | .083        |
| <b>ASOTIN</b> (2) (2)  |           |            |            |                        | (2)           |           | <b>GARFIELD</b>                           |  |                        |             |             |               |             |                        |             |
| Unincorp. Areas.....   | 0200      | 0250       | .015       | .012                   | .065          | .080      | .077                                      | Unincorp. Areas.....                     | 1200                   |             | .014        | .065          |             | .079                   |             |
| Asotin (City).....     | 0201      | 0251       | .015       | .012                   | .065          | .080      | .077                                      | Pomeroy.....                             | 1201                   |             | .014        | .065          |             | .079                   |             |
| Clarkston.....         | 0202      | 0252       | .017       | .014                   | .065          | .082      | .079                                      |  |                        |             |             |               |             |                        |             |
| <b>BENTON</b> (2) (2)  |           |            |            |                        | (2)           |           | <b>GRANT</b> (2) (2)                      |  |                        |             |             | (2)           |             |                        |             |
| Unincorp. Areas.....   | 0300      | 0350       | .015       | .012                   | .065          | .080      | .077                                      | Unincorp. Areas.....                     | 1300                   | 1350        | .017        | .014          | .065        | .082                   | .079        |
| Unincorp. PTBA* .....  | 0333      | 0383       | .021       | .018                   | .065          | .086      | .083                                      | Coulee City.....                         | 1301                   | 1351        | .017        | .014          | .065        | .082                   | .079        |
| Benton City.....       | 0301      | 0351       | .021       | .018                   | .065          | .086      | .083                                      | Electric City.....                       | 1302                   | 1352        | .017        | .014          | .065        | .082                   | .079        |
| Kennewick.....         | 0302      | 0352       | .021       | .018                   | .065          | .086      | .083                                      | Ephrata.....                             | 1303                   | 1353        | .019        | .016          | .065        | .084                   | .081        |
| Prosser.....           | 0303      | 0353       | .021       | .018                   | .065          | .086      | .083                                      | George.....                              | 1304                   | 1354        | .019        | .016          | .065        | .084                   | .081        |
| Richland.....          | 0304      | 0354       | .021       | .018                   | .065          | .086      | .083                                      | Grand Coulee.....                        | 1305                   | 1355        | .019        | .016          | .065        | .084                   | .081        |
| West Richland.....     | 0305      | 0355       | .021       | .018                   | .065          | .086      | .083                                      | Hartline.....                            | 1306                   | 1356        | .017        | .014          | .065        | .082                   | .079        |
| <b>CHELAN</b> (2) (2)  |           |            |            |                        | (2)           |           | <b>GRAYS HARBOR</b> (Eff. 1/1/21) (2) (2) |  |                        |             |             | (2)           |             |                        |             |
| Unincorp. Areas.....   | 0400      |            | .018       | .065                   | .083          |           |   | Unincorp. Areas.....                     | 1400                   | 1450        | .024        | .021          | .065        | .089                   | .086        |
| Cashmere.....          | 0401      |            | .018       | .065                   | .083          |           |   | <b>Chehalis Tribes - Unincorp. Areas</b> | <b>1411</b>            | <b>1461</b> | <b>.024</b> | <b>.021</b>   | <b>.065</b> | <b>.089</b>            | <b>.086</b> |
| Chelan (City).....     | 0402      |            | .018       | .065                   | .083          |           |   | Aberdeen.....                            | 1401                   | 1451        | .0258       | .0228         | .065        | .0908                  | .0878       |
| Entiat.....            | 0403      |            | .018       | .065                   | .083          |           |   | Cosmopolis.....                          | 1402                   | 1452        | .024        | .021          | .065        | .089                   | .086        |
| Leavenworth.....       | 0404      | 0454       | .020       | .019                   | .065          | .085      | .084                                      | Elma.....                                | 1403                   | 1453        | .024        | .021          | .065        | .089                   | .086        |
| Wenatchee.....         | 0405      |            | .020       | .065                   | .085          |           |   | Hoquiam.....                             | 1404                   | 1454        | .024        | .021          | .065        | .089                   | .086        |
| <b>CLALLAM</b> (2) (2) |           |            |            |                        | (2)           |           | <b>ISLAND</b>                             |  |                        |             |             |               |             |                        |             |
| Unincorp. Areas.....   | 0500      |            | .020       | .065                   | .085          |           |   | Unincorp. Areas.....                     | 1500                   |             | .022        | .065          |             | .087                   |             |
| Forks.....             | 0501      |            | .020       | .065                   | .085          |           |   | Coupeville.....                          | 1501                   |             | .022        | .065          |             | .087                   |             |
| Port Angeles.....      | 0502      |            | .023       | .065                   | .088          |           |   | Langlely.....                            | 1502                   |             | .022        | .065          |             | .087                   |             |
| Sequim.....            | 0503      | 0563       | .023       | .022                   | .065          | .088      | .087                                      | Oak Harbor.....                          | 1503                   |             | .024        | .065          |             | .089                   |             |
| <b>CLARK</b>           |           |            |            |                        |               |           | <b>JEFFERSON</b> (2) (2)                  |  |                        |             |             | (2)           |             |                        |             |
| Unincorp. Areas.....   | 0600      |            | .012       | .065                   | .077          |           |   | Unincorp. Areas.....                     | 1600                   | 1650        | .025        | .022          | .065        | .090                   | .087        |
| Unincorp. PTBA* .....  | 0666      |            | .019       | .065                   | .084          |           |   | Port Townsend.....                       | 1601                   | 1651        | .025        | .022          | .065        | .090                   | .087        |
| Battle Ground.....     | 0601      |            | .019       | .065                   | .084          |           |   |  |                        |             |             |               |             |                        |             |
| Camas.....             | 0602      |            | .019       | .065                   | .084          |           |   | <b>KING</b> (Eff. 1/1/21)                |                        |             |             |               |             |                        |             |
| La Center.....         | 0603      |            | .019       | .065                   | .084          |           |   | <b>Unincorp. Areas</b> .....             | <b>1700</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Ridgefield.....        | 0604      |            | .019       | .065                   | .084          |           |   | <b>Unincorp. Non-RTA</b> .....           | <b>4000</b>            |             | <b>.022</b> | <b>.065</b>   | <b>.087</b> |                        |             |
| Vancouver.....         | 0605      |            | .019       | .065                   | .084          |           |   | <b>Algona</b> .....                      | <b>1701</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Washougal.....         | 0606      |            | .019       | .065                   | .084          |           |   | <b>Auburn/King</b> .....                 | <b>1702</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Yacolt.....            | 0607      |            | .019       | .065                   | .084          |           |   | <b>Auburn/King Non-RTA</b> .....         | <b>4002</b>            |             | <b>.022</b> | <b>.065</b>   | <b>.087</b> |                        |             |
| <b>COLUMBIA</b>        |           |            |            |                        |               |           | <b>Beaux Arts Village</b> .....           |  |                        |             |             | <b>1703</b>   |             |                        |             |
| Unincorp. Areas.....   | 0700      |            | .017       | .065                   | .082          |           |   | <b>Bellevue</b> .....                    | <b>1704</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Dayton.....            | 0701      |            | .019       | .065                   | .084          |           |   | <b>Bellevue Non-RTA</b> .....            | <b>4004</b>            |             | <b>.022</b> | <b>.065</b>   | <b>.087</b> |                        |             |
| Starbuck.....          | 0702      |            | .017       | .065                   | .082          |           |   | <b>Black Diamond</b> .....               | <b>1705</b>            |             | <b>.022</b> | <b>.065</b>   | <b>.087</b> |                        |             |
| <b>COWLITZ</b> (2) (2) |           |            |            |                        | (2)           |           | <b>Bothell/King</b> .....                 |  |                        |             |             | <b>1706</b>   |             |                        |             |
| Unincorp. Areas.....   | 0800      |            | .013       | .065                   | .078          |           |   | <b>Bothell/King</b> .....                | <b>1706</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Castle Rock.....       | 0801      |            | .015       | .065                   | .080          |           |   | <b>Burien</b> .....                      | <b>1734</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Kalama.....            | 0802      | 0862       | .014       | .013                   | .065          | .079      | .078                                      | <b>Carnation</b> .....                   | <b>1707</b>            |             | <b>.022</b> | <b>.065</b>   | <b>.087</b> |                        |             |
| Kelso.....             | 0803      |            | .016       | .065                   | .081          |           |   | <b>Clyde Hill</b> .....                  | <b>1708</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| Longview.....          | 0804      |            | .016       | .065                   | .081          |           |   | <b>Covington</b> .....                   | <b>1712</b>            |             | <b>.022</b> | <b>.065</b>   | <b>.087</b> |                        |             |
| Woodland.....          | 0805      | 0865       | .014       | .013                   | .065          | .079      | .078                                      | <b>Des Moines</b> .....                  | <b>1709</b>            |             | <b>.036</b> | <b>.065</b>   | <b>.101</b> |                        |             |
| <b>DOUGLAS</b>         |           |            |            |                        |               |           | <b>FERRY</b> (2) (2)                      |  |                        |             |             | (2)           |             |                        |             |
| Unincorp. Areas.....   | 0900      |            | .013       | .065                   | .078          |           |   | Unincorp. Areas.....                     | 1000                   | 1050        | .015        | .012          | .065        | .080                   | .077        |
| Unincorp. PTBA* .....  | 0909      |            | .018       | .065                   | .083          |           |   | Republic.....                            | 1001                   | 1051        | .015        | .012          | .065        | .080                   | .077        |
| Bridgeport.....        | 0901      |            | .012       | .065                   | .077          |           |   |  |                        |             |             |               |             |                        |             |
| East Wenatchee.....    | 0902      |            | .018       | .065                   | .083          |           |   |  |                        |             |             |               |             |                        |             |
| Mansfield.....         | 0903      |            | .012       | .065                   | .077          |           |   |  |                        |             |             |               |             |                        |             |
| Rock Island.....       | 0904      |            | .018       | .065                   | .083          |           |   |  |                        |             |             |               |             |                        |             |
| Waterville.....        | 0905      |            | .018       | .065                   | .083          |           |   |  |                        |             |             |               |             |                        |             |

| Location                                 |             | Sales/Use Tax |             |                        |           |  |
|--|-------------|---------------|-------------|------------------------|-----------|--|
| County/City                              | Loc. Code   | Local Rate    | State Rate  | Combined Sales Tax (1) |           |  |
| <b>KING (cont.)</b>                      | (2)         | (2)           |             |                        | (2)       |  |
| Duval .....                              | 1710        | .024          | .065        | .089                   |           |  |
| Enumclaw .....                           | 1711        | .023          | .065        | .088                   |           |  |
| Federal Way .....                        | 1732        | .036          | .065        | .101                   |           |  |
| Hunts Point .....                        | 1713        | .036          | .065        | .101                   |           |  |
| Issaquah .....                           | 1714        | .036          | .065        | .101                   |           |  |
| Issaquah Non-RTA .....                   | 4014        | .022          | .065        | .087                   |           |  |
| Kenmore .....                            | 1738        | .036          | .065        | .101                   |           |  |
| Kent .....                               | 1715        | .036          | .065        | .101                   |           |  |
| Kent Non-RTA .....                       | 4015        | .022          | .065        | .087                   |           |  |
| Kirkland .....                           | 1716        | 1796 .037     | .036        | .065                   | .101      |  |
| Lake Forest Park .....                   | 1717        | .036          | .065        | .101                   |           |  |
| Maple Valley .....                       | 1720        | .022          | .065        | .087                   |           |  |
| Medina .....                             | 1718        | .036          | .065        | .101                   |           |  |
| Mercer Island .....                      | 1719        | .036          | .065        | .101                   |           |  |
| Milton/King .....                        | 1731        | .036          | .065        | .101                   |           |  |
| Newcastle .....                          | 1736        | .036          | .065        | .101                   |           |  |
| Newcastle Non-RTA .....                  | 4036        | .022          | .065        | .087                   |           |  |
| Normandy Park .....                      | 1721        | .036          | .065        | .101                   |           |  |
| North Bend .....                         | 1722        | 1772 .025     | .024        | .065                   | .089      |  |
| Pacific/King .....                       | 1723        | .036          | .065        | .101                   |           |  |
| Redmond .....                            | 1724        | .036          | .065        | .101                   |           |  |
| Redmond Non-RTA .....                    | 4024        | .022          | .065        | .087                   |           |  |
| Renton .....                             | 1725        | .036          | .065        | .101                   |           |  |
| Renton Non-RTA .....                     | 4025        | .022          | .065        | .087                   |           |  |
| Sammamish .....                          | 1739        | .036          | .065        | .101                   |           |  |
| Sammamish Non-RTA .....                  | 4039        | .022          | .065        | .087                   |           |  |
| SeaTac .....                             | 1733        | .036          | .065        | .101                   |           |  |
| Seattle .....                            | 1726        | .036          | .065        | .101                   |           |  |
| Shoreline .....                          | 1737        | .038          | .065        | .103                   |           |  |
| Skykomish .....                          | 1727        | .022          | .065        | .087                   |           |  |
| Snoqualmie .....                         | 1728        | .022          | .065        | .087                   |           |  |
| Tukwila .....                            | 1729        | .036          | .065        | .101                   |           |  |
| Woodinville .....                        | 1735        | .036          | .065        | .101                   |           |  |
| Woodinville Non-RTA .....                | 4035        | .022          | .065        | .087                   |           |  |
| Yarrow Point .....                       | 1730        | .036          | .065        | .101                   |           |  |
| <b>KITSAP</b>                            |             |               |             |                        |           |  |
| 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                   |           |  |
| <b>KITTITAS</b>                          | (2)         | (2)           |             |                        | (2)       |  |
| Unincorp. Areas .....                    | 1900        | 1950 .015     | .012        | .065                   | .080 .077 |  |
| Cle Elum .....                           | 1901        | 1951 .015     | .012        | .065                   | .080 .077 |  |
| Ellensburg .....                         | 1902        | 1952 .018     | .015        | .065                   | .083 .080 |  |
| Kittitas (City) .....                    | 1903        | 1953 .015     | .012        | .065                   | .080 .077 |  |
| Roslyn .....                             | 1904        | 1954 .015     | .012        | .065                   | .080 .077 |  |
| South Cle Elum .....                     | 1905        | 1955 .015     | .012        | .065                   | .080 .077 |  |
| <b>KLICKITAT</b>                         |             |               |             |                        |           |  |
| Unincorp. Areas .....                    | 2000        | .005          | .065        | .070                   |           |  |
| Bingen .....                             | 2001        | .010          | .065        | .075                   |           |  |
| Goldendale .....                         | 2002        | .010          | .065        | .075                   |           |  |
| White Salmon .....                       | 2003        | .010          | .065        | .075                   |           |  |
| <b>LEWIS (Eff. 1/1/21)</b>               |             |               |             |                        |           |  |
| Unincorp. Areas .....                    | 2100        | .013          | .065        | .078                   |           |  |
| <b>Chehalis Tribes - Unincorp. Areas</b> | <b>2111</b> | <b>.013</b>   | <b>.065</b> | <b>.078</b>            |           |  |
| 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                   |           |  |
| <b>LINCOLN</b>                           | (2)         | (2)           |             |                        | (2)       |  |
| Unincorp. Areas .....                    | 2200        | 2250 .015     | .012        | .065                   | .080 .077 |  |
| Almira .....                             | 2201        | 2251 .015     | .012        | .065                   | .080 .077 |  |
| Creston .....                            | 2202        | 2252 .015     | .012        | .065                   | .080 .077 |  |
| Davenport .....                          | 2203        | 2253 .015     | .012        | .065                   | .080 .077 |  |

| Location                            |           | Sales/Use Tax |            |                        |           |  |
|-------------------------------------|-----------|---------------|------------|------------------------|-----------|--|
| County/City                         | Loc. Code | Local Rate    | State Rate | Combined Sales Tax (1) |           |  |
| <b>LINCOLN (cont.)</b>              | (2)       | (2)           |            |                        | (2)       |  |
| Harrington .....                    | 2204      | 2254 .015     | .012       | .065                   | .080 .077 |  |
| Odessa .....                        | 2205      | 2255 .015     | .012       | .065                   | .080 .077 |  |
| Rearadan .....                      | 2206      | 2256 .015     | .012       | .065                   | .080 .077 |  |
| Sprague .....                       | 2207      | 2257 .015     | .012       | .065                   | .080 .077 |  |
| Wilbur .....                        | 2208      | 2258 .015     | .012       | .065                   | .080 .077 |  |
| <b>MASON</b>                        | (2)       | (2)           |            |                        | (2)       |  |
| Unincorp. Areas .....               | 2300      | .020          | .065       | .085                   |           |  |
| Shelton .....                       | 2301      | 2351 .023     | .022       | .065                   | .088 .087 |  |
| <b>OKANOGAN</b>                     | (2)       | (2)           |            |                        | (2)       |  |
| Unincorp. Areas .....               | 2400      | .015          | .065       | .080                   |           |  |
| Unincorp. Areas PBTA* .....         | 2424      | .019          | .065       | .084                   |           |  |
| Brewster .....                      | 2401      | .019          | .065       | .084                   |           |  |
| Conconully .....                    | 2402      | .019          | .065       | .084                   |           |  |
| Coulee Dam .....                    | 2403      | .015          | .065       | .080                   |           |  |
| Elmer City .....                    | 2404      | .015          | .065       | .080                   |           |  |
| Nespelem .....                      | 2405      | .015          | .065       | .080                   |           |  |
| Okanogan (City) .....               | 2406      | 2456 .020     | .019       | .065                   | .085 .084 |  |
| Omak .....                          | 2407      | .019          | .065       | .084                   |           |  |
| Oroville .....                      | 2408      | .019          | .065       | .084                   |           |  |
| Pateros .....                       | 2409      | .019          | .065       | .084                   |           |  |
| Riverside .....                     | 2410      | .019          | .065       | .084                   |           |  |
| Tonasket .....                      | 2411      | 2461 .020     | .019       | .065                   | .085 .084 |  |
| Twisp .....                         | 2412      | 2462 .022     | .021       | .065                   | .087 .086 |  |
| Winthrop .....                      | 2413      | 2463 .020     | .019       | .065                   | .085 .084 |  |
| <b>PACIFIC</b>                      |           |               |            |                        |           |  |
| 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                   |           |  |
| <b>PEND OREILLE (Eff. 1/1/21)</b>   |           |               |            |                        |           |  |
| Unincorp. Areas .....               | 2600      | .012          | .065       | .077                   |           |  |
| Cusick .....                        | 2601      | .012          | .065       | .077                   |           |  |
| Ione .....                          | 2602      | .012          | .065       | .077                   |           |  |
| Metaline .....                      | 2603      | .012          | .065       | .077                   |           |  |
| Metaline Falls .....                | 2604      | .012          | .065       | .077                   |           |  |
| Newport .....                       | 2605      | .012          | .065       | .077                   |           |  |
| <b>PIERCE</b>                       | (2)       | (2)           |            |                        | (2)       |  |
| 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      | .022          | .065       | .087                   |           |  |
| Gig Harbor HBZ ± .....              | 2788      | .022          | .065       | .087                   |           |  |
| 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      | 2762 .015     | .014       | .065                   | .080 .079 |  |
| Ruston .....                        | 2713      | .034          | .065       | .099                   |           |  |
| South Prairie .....                 | 2714      | .014          | .065       | .079                   |           |  |
| Steilacoom .....                    | 2715      | .034          | .065       | .099                   |           |  |
| Sumner .....                        | 2716      | .028          | .065       | .093                   |           |  |
| Tacoma .....                        | 2717      | .037          | .065       | .102                   |           |  |
| University Place .....              | 2719      | .034          | .065       | .099                   |           |  |
| Wilkeson .....                      | 2718      | .014          | .065       | .079                   |           |  |

| Location                                     |           | Sales/Use Tax |            |                        |      |           |
|--|-----------|---------------|------------|------------------------|------|-----------|
| County/City                                  | Loc. Code | Local Rate    | State Rate | Combined Sales Tax (1) |      |           |
| <b>SAN JUAN</b>                              |           |               |            |                        |      |           |
| Unincorp. Areas.....                         | 2800      | 2850          | .018       | .015                   | .065 | .083 .080 |
| Friday Harbor.....                           | 2801      | 2851          | .020       | .017                   | .065 | .085 .082 |
| <b>SKAGIT</b>                                |           |               |            |                        |      |           |
| Unincorp. Areas.....                         | 2900      | 2950          | .016       | .013                   | .065 | .081 .078 |
| Unincorp. PTBA*.....                         | 2929      | 2959          | .020       | .017                   | .065 | .085 .082 |
| Anacortes.....                               | 2901      | 2951          | .023       | .020                   | .065 | .088 .085 |
| Burlington.....                              | 2902      | 2952          | .020       | .017                   | .065 | .085 .082 |
| Concrete.....                                | 2903      | 2953          | .020       | .017                   | .065 | .085 .082 |
| Hamilton.....                                | 2904      | 2954          | .020       | .017                   | .065 | .085 .082 |
| La Conner.....                               | 2905      | 2955          | .020       | .017                   | .065 | .085 .082 |
| Lyman.....                                   | 2906      | 2956          | .020       | .017                   | .065 | .085 .082 |
| Mount Vernon.....                            | 2907      | 2957          | .022       | .019                   | .065 | .087 .084 |
| Sedro-Woolley.....                           | 2908      | 2958          | .020       | .017                   | .065 | .085 .082 |
| <b>SKAMANIA</b>                              |           |               |            |                        |      |           |
| Unincorp. Areas.....                         | 3000      |               | .012       |                        | .065 | .077      |
| North Bonneville.....                        | 3001      |               | .012       |                        | .065 | .077      |
| Stevenson.....                               | 3002      |               | .012       |                        | .065 | .077      |
| <b>SNOHOMISH</b>                             |           |               |            |                        |      |           |
| Unincorp. Areas.....                         | 3100      |               | .027       |                        | .065 | .092      |
| Unincorp. Areas Non-RTA.....                 | 4200      |               | .013       |                        | .065 | .078      |
| Unincorp. PTBA*.....                         | 3131      |               | .039       |                        | .065 | .104      |
| Unincorp. PTBA* Non-RTA.....                 | 4231      |               | .025       |                        | .065 | .090      |
| Tulalip Tribes - Unincorp. PTBA Non-RTA..... | 4233      |               | .025       |                        | .065 | .090      |
| Arlington.....                               | 3101      |               | .027       |                        | .065 | .092      |
| Bothell/Snohomish.....                       | 3120      |               | .039       |                        | .065 | .104      |
| Brier.....                                   | 3102      |               | .039       |                        | .065 | .104      |
| Darrington.....                              | 3103      |               | .025       |                        | .065 | .090      |
| Edmonds.....                                 | 3104      |               | .039       |                        | .065 | .104      |
| Everett.....                                 | 3105      |               | .033       |                        | .065 | .098      |
| Everett Non-RTA.....                         | 4205      |               | .019       |                        | .065 | .084      |
| Gold Bar.....                                | 3106      |               | .025       |                        | .065 | .090      |
| Granite Falls.....                           | 3107      |               | .025       |                        | .065 | .090      |
| Index.....                                   | 3108      |               | .025       |                        | .065 | .090      |
| Lake Stevens.....                            | 3109      |               | .025       |                        | .065 | .090      |
| Lynnwood.....                                | 3110      |               | .040       |                        | .065 | .105      |
| Marysville.....                              | 3111      | 3161          | .028       | .027                   | .065 | .093 .092 |
| Tulalip Tribes - Marysville.....             | 3121      | 3171          | .028       | .027                   | .065 | .093 .092 |
| Mill Creek.....                              | 3119      | 3169          | .040       | .039                   | .065 | .105 .104 |
| Monroe.....                                  | 3112      | 3162          | .028       | .027                   | .065 | .093 .092 |
| Mountlake Terrace.....                       | 3113      |               | .039       |                        | .065 | .104      |
| Mukilteo.....                                | 3114      |               | .040       |                        | .065 | .105      |
| Snohomish (City).....                        | 3115      |               | .027       |                        | .065 | .092      |
| Stanwood.....                                | 3116      |               | .027       |                        | .065 | .092      |
| Sultan.....                                  | 3117      |               | .025       |                        | .065 | .090      |
| Woodway.....                                 | 3118      |               | .039       |                        | .065 | .104      |
| <b>SPOKANE</b>                               |           |               |            |                        |      |           |
| Unincorp. Areas.....                         | 3200      | 3260          | .016       | .015                   | .065 | .081 .080 |
| Unincorp. PTBA*.....                         | 3232      | 3282          | .024       | .023                   | .065 | .089 .088 |
| Airway Heights.....                          | 3201      | 3261          | .026       | .025                   | .065 | .091 .090 |
| Cheney.....                                  | 3202      | 3262          | .024       | .023                   | .065 | .089 .088 |
| Deer Park.....                               | 3203      | 3263          | .016       | .015                   | .065 | .081 .080 |
| Fairfield.....                               | 3204      | 3264          | .016       | .015                   | .065 | .081 .080 |
| Latah.....                                   | 3205      | 3265          | .016       | .015                   | .065 | .081 .080 |
| Liberty Lake.....                            | 3212      | 3272          | .024       | .023                   | .065 | .089 .088 |
| Medical Lake.....                            | 3206      | 3266          | .024       | .023                   | .065 | .089 .088 |
| Millwood.....                                | 3207      | 3267          | .024       | .023                   | .065 | .089 .088 |
| Rockford.....                                | 3208      | 3268          | .016       | .015                   | .065 | .081 .080 |
| Spangle.....                                 | 3209      | 3269          | .016       | .015                   | .065 | .081 .080 |
| Spokane (City).....                          | 3210      | 3270          | .024       | .023                   | .065 | .089 .088 |
| Spokane Valley.....                          | 3213      | 3273          | .024       | .023                   | .065 | .089 .088 |
| Waverly.....                                 | 3211      | 3271          | .016       | .015                   | .065 | .081 .080 |
| <b>STEVENS</b>                               |           |               |            |                        |      |           |
| 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      |

| Location                                 |             | Sales/Use Tax |             |                        |             |                  |
|--|-------------|---------------|-------------|------------------------|-------------|------------------|
| County/City                              | Loc. Code   | Local Rate    | State Rate  | Combined Sales Tax (1) |             |                  |
| <b>THURSTON (Eff. 1/1/21)</b>            |             |               |             |                        |             |                  |
| Unincorp. Areas.....                     | 3400        |               | .015        |                        | .065        | .080             |
| Unincorp. PTBA*.....                     | 3434        |               | .027        |                        | .065        | .092             |
| <b>Chehalis Tribes - Unincorp. Areas</b> | <b>3409</b> |               | <b>.015</b> |                        | <b>.065</b> | <b>.080</b>      |
| Bucoda.....                              | 3401        |               | .015        |                        | .065        | .080             |
| Lacey.....                               | 3402        |               | .029        |                        | .065        | .094             |
| Olympia.....                             | 3403        | 3453          | .029        | .028                   | .065        | .094 .093        |
| Rainier.....                             | 3404        |               | .015        |                        | .065        | .080             |
| Tenino.....                              | 3405        |               | .015        |                        | .065        | .080             |
| Tumwater.....                            | 3406        |               | .029        |                        | .065        | .094             |
| <b>Chehalis Tribes - Tumwater ....</b>   | <b>3411</b> |               | <b>.029</b> |                        | <b>.065</b> | <b>.094</b>      |
| Yelm.....                                | 3407        |               | .027        |                        | .065        | .092             |
| <b>WAHIAKUM</b>                          |             |               |             |                        |             |                  |
| Unincorp. Areas.....                     | 3500        |               | .011        |                        | .065        | .076             |
| Cathlamet.....                           | 3501        |               | .011        |                        | .065        | .076             |
| <b>WALLA WALLA</b>                       |             |               |             |                        |             |                  |
| Unincorp. Areas.....                     | 3600        | 3650          | .016        | .013                   | .065        | .081 .078        |
| Unincorp. PTBA*.....                     | 3636        | 3686          | .022        | .019                   | .065        | .087 .084        |
| College Place.....                       | 3601        | 3651          | .022        | .019                   | .065        | .087 .084        |
| Prescott.....                            | 3602        | 3652          | .016        | .013                   | .065        | .081 .078        |
| Waitsburg.....                           | 3603        | 3653          | .017        | .014                   | .065        | .082 .079        |
| Walla Walla (City).....                  | 3604        | 3654          | .024        | .021                   | .065        | .089 .086        |
| <b>WHATCOM</b>                           |             |               |             |                        |             |                  |
| Unincorp. Areas.....                     | 3700        | 3750          | .014        | .013                   | .065        | .079 .078        |
| Unincorp. PTBA*.....                     | 3737        | 3787          | .020        | .019                   | .065        | .085 .084        |
| Bellingham.....                          | 3701        | 3751          | .022        | .021                   | .065        | .087 .086        |
| Blaine.....                              | 3702        | 3752          | .022        | .021                   | .065        | .087 .086        |
| Everson.....                             | 3703        | 3753          | .020        | .019                   | .065        | .085 .084        |
| Ferndale.....                            | 3704        | 3754          | .022        | .021                   | .065        | .087 .086        |
| Lynden.....                              | 3705        | 3755          | .022        | .021                   | .065        | .087 .086        |
| Nooksack.....                            | 3706        | 3756          | .020        | .019                   | .065        | .085 .084        |
| Sumas.....                               | 3707        | 3757          | .020        | .019                   | .065        | .085 .084        |
| <b>WHITMAN</b>                           |             |               |             |                        |             |                  |
| 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             |
| <b>YAKIMA (Eff. 1/1/21)</b>              |             |               |             |                        |             |                  |
| Unincorp. Areas.....                     | 3900        | 3960          | .015        | .012                   | .065        | .080 .077        |
| Grandview.....                           | 3901        | 3961          | .015        | .012                   | .065        | .080 .077        |
| Granger.....                             | 3902        | 3962          | .015        | .012                   | .065        | .080 .077        |
| Harrah.....                              | 3903        | 3963          | .015        | .012                   | .065        | .080 .077        |
| Mabton.....                              | 3904        | 3964          | .015        | .012                   | .065        | .080 .077        |
| Moxee City.....                          | 3905        | 3965          | .015        | .012                   | .065        | .080 .077        |
| Naches.....                              | 3906        | 3966          | .015        | .012                   | .065        | .080 .077        |
| Selah.....                               | 3907        | 3967          | .018        | .015                   | .065        | .083 .080        |
| <b>Sunnyside.....</b>                    | <b>3908</b> | <b>3968</b>   | <b>.017</b> | <b>.014</b>            | <b>.065</b> | <b>.082 .079</b> |
| Tieton.....                              | 3909        | 3969          | .015        | .012                   | .065        | .080 .077        |
| Toppenish.....                           | 3910        | 3970          | .015        | .012                   | .065        | .080 .077        |
| Union Gap.....                           | 3911        | 3971          | .017        | .014                   | .065        | .082 .079        |
| Wapato.....                              | 3912        | 3972          | .015        | .012                   | .065        | .080 .077        |
| Yakima (City).....                       | 3913        | 3973          | .018        | .015                   | .065        | .083 .080        |
| Zillah.....                              | 3914        | 3974          | .015        | .012                   | .065        | .080 .077        |

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