

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

Effective July 1 - September 30, 2016

## Local sales/use tax changes

**There are no local sales/use tax rate changes this quarter.**

## Tools 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 tools, 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 tools for download on both iOS and Android platforms, perfect for those constantly on the move or on the work site. Our Tax Rate Lookup tools can be found by going to our website at [dor.wa.gov/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

## Organized racing

This is a reminder that effective January 1, 2016, charges to participate in outdoor racing events are no longer subject to retail sales tax. A few examples of such activities are:

- \*Marathons
- \*5 - 10 K's
- \*Bicycling races
- \*Triathlons

If the event organizer has collected retail sales tax on registration fees paid on or after January 1, 2016, the retail sales tax must be refunded to the customer or remitted to the Department. These are trust fund dollars and event organizers may not keep the collected taxes. See our website for more information regarding this change at:

<http://dor.wa.gov/content/getaformpublication/publicationbysubject/taxtopics/amusmentrecsvcs.aspx>

## Now you can amend returns electronically

You can now amend any filed return using our new online amended return application. Simply log into My Account, select the return you want to change, and click amend. If filed electronically, the original return will launch allowing you to update the numbers you want to change. If filed on paper, a new return is presented and the corrected return can be entered. The application checks for errors, and calculates the tax difference. You can make a payment for the amount due, request that a credit be applied to another return, or request a credit or refund.

## Attend a free tax workshop

Business owners in Washington are responsible for knowing which taxes to report. To help new and small business owners, the Washington State Department of Revenue will offer, over the next three months, 16 free tax workshops at various locations around the state. If you can't attend in person, sign up for a live broadcast webinar that covers the same information. Participants will learn about Washington excise taxes, reporting classifications, deductions, tax incentives, sales tax collection and record-keeping requirements. Attendees receive a workbook and helpful reference guide to Revenue's rules and regulations. View a complete schedule of workshops offered statewide at [dor.wa.gov/Workshops](http://dor.wa.gov/Workshops), or watch a short streaming video version of the workshop at [dor.wa.gov/NBOvideo](http://dor.wa.gov/NBOvideo).

## Auto-generated or suggested gratuity added to an electronic check, bill, etc.

Many restaurants allow customers to pay through electronic means, applications (apps), on their customers' mobile devices, or through table kiosks, tablet computers, etc. accessed by customers.

Gratuity would be considered clearly voluntary and exempt from tax if the app or restaurant device did the following at the time of payment:

- makes clear that gratuity is voluntary by defaulting to a blank line or
- displaying \$0 value for the gratuity that the customer can freely adjust after the meal or service is provided and clearly makes the customer aware the gratuity is voluntary.

The above bulleted examples outline instances where the Department will presume that gratuity to be clearly voluntary. To the extent the opportunity to pay a gratuity differs from these examples, the Department will examine the facts and circumstances to determine whether or not the gratuity is 'clearly voluntary.' For more, see our Tax Topics article on Gratuities (Tips) at:

<http://dor.wa.gov/content/getaformpublication/publicationbysubject/taxtopics/gratuities.aspx>

## 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, 2016)

The following locations have annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at [dor.wa.gov](http://dor.wa.gov) for details.

**Benton County**  
West Richland

**Chelan County**  
Chelan  
Wenatchee

**Clark County**  
Battle Ground  
Camas  
Vancouver

**Franklin County**  
Pasco

**Grant County**  
Moses Lake

**King County**  
Maple Valley

**Lewis County**  
Chehalis

**Snohomish County**  
Sultan

**Spokane County**  
Spokane

**Whitman County**  
Farmington

**Yakima County**  
Granger

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Car Dealers and Leasing Companies**  
**Local Sales and Use Tax Rates**

Effective July 1 - September 30, 2016

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

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

Location		Sales/Use Tax					
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)			
<b>ADAMS</b>							
Unincorp. Areas.....	0100	.012	.065	<b>.077</b>			
Hatton .....	0101	.012	.065	<b>.077</b>			
Lind.....	0102	.012	.065	<b>.077</b>			
Othello .....	0103	.012	.065	<b>.077</b>			
Ritzville .....	0104	.012	.065	<b>.077</b>			
Washtucna .....	0105	.012	.065	<b>.077</b>			
<b>ASOTIN</b>							
Unincorp. Areas.....	0200	.012	.065	<b>.077</b>			
Asotin (City) .....	0201	.012	.065	<b>.077</b>			
Clarkston T.B.D.** .....	0202	.014	.065	<b>.079</b>			
<b>BENTON</b>							
Unincorp. Areas.....	0300	0350	.015	.012	.065	<b>.080</b>	<b>.077</b>
Unincorp. P.T.B.A.* .....	0333	0383	.021	.018	.065	<b>.086</b>	<b>.083</b>
Benton City.....	0301	0351	.021	.018	.065	<b>.086</b>	<b>.083</b>
Kennewick.....	0302	0352	.021	.018	.065	<b>.086</b>	<b>.083</b>
Prosser .....	0303	0353	.021	.018	.065	<b>.086</b>	<b>.083</b>
Richland .....	0304	0354	.021	.018	.065	<b>.086</b>	<b>.083</b>
West Richland .....	0305	0355	.021	.018	.065	<b>.086</b>	<b>.083</b>
<b>CHELAN</b>							
Unincorp. Areas.....	0400	(2)	(2)			(2)	
Cashmere .....	0401	.017	.065	<b>.082</b>			
Chelan (City).....	0402	.017	.065	<b>.082</b>			
Entiat.....	0403	.017	.065	<b>.082</b>			
Leavenworth T.B.D.** .....	0404	0454	.019	.018	.065	<b>.084</b>	<b>.083</b>
Wenatchee.....	0405	.019	.065	<b>.084</b>			
<b>CLALLAM</b>							
Unincorp. Areas.....	0500	(2)	(2)			(2)	
Forks.....	0501	.019	.065	<b>.084</b>			
Port Angeles.....	0502	.019	.065	<b>.084</b>			
Sequim T.B.D.** .....	0503	0563	.022	.021	.065	<b>.087</b>	<b>.086</b>
<b>CLARK</b>							
Unincorp. Areas.....	0600	.012	.065	<b>.077</b>			
Unincorp. P.T.B.A.* .....	0666	.019	.065	<b>.084</b>			
Battle Ground .....	0601	.019	.065	<b>.084</b>			
Camas .....	0602	.019	.065	<b>.084</b>			
La Center .....	0603	.019	.065	<b>.084</b>			
Ridgefield .....	0604	.019	.065	<b>.084</b>			
Vancouver .....	0605	.019	.065	<b>.084</b>			
Washougal.....	0606	.019	.065	<b>.084</b>			
Yacolt .....	0607	.019	.065	<b>.084</b>			
<b>COLUMBIA</b>							
Unincorp. Areas.....	0700	.016	.065	<b>.081</b>			
Dayton T.B.D.** .....	0701	.018	.065	<b>.083</b>			
Starbuck.....	0702	.016	.065	<b>.081</b>			
<b>COWLITZ</b>							
Unincorp. Areas.....	0800	(2)	(2)			(2)	
Castle Rock T.B.D.** .....	0801	.012	.065	<b>.077</b>			
Kalama.....	0802	.014	.065	<b>.079</b>			
Kelso.....	0803	.012	.065	<b>.077</b>			
Longview.....	0804	.015	.065	<b>.080</b>			
Woodland.....	0805	0865	.013	.012	.065	<b>.078</b>	<b>.077</b>
<b>DOUGLAS</b>							
Unincorp. Areas.....	0900	.013	.065	<b>.078</b>			
Unincorp. P.T.B.A.* .....	0909	.017	.065	<b>.082</b>			
Bridgeport.....	0901	.012	.065	<b>.077</b>			
E. Wenatchee.....	0902	.017	.065	<b>.082</b>			
Mansfield.....	0903	.012	.065	<b>.077</b>			
Rock Island.....	0904	.017	.065	<b>.082</b>			
Waterville .....	0905	.017	.065	<b>.082</b>			
<b>FERRY</b>							
Unincorp. Areas.....	1000	.012	.065	<b>.077</b>			
Republic.....	1001	.012	.065	<b>.077</b>			

Location		Sales/Use Tax					
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)			
<b>FRANKLIN</b>							
Unincorp. Areas.....	1100	(2)	(2)			(2)	
Unincorp. P.T.B.A.* .....	1111	1150	.015	.012	.065	<b>.080</b>	<b>.077</b>
Connell .....	1101	1161	.021	.018	.065	<b>.086</b>	<b>.083</b>
Kahlotus.....	1102	1151	.015	.012	.065	<b>.080</b>	<b>.077</b>
Mesa.....	1103	1152	.015	.012	.065	<b>.080</b>	<b>.077</b>
Pasco .....	1104	1153	.015	.012	.065	<b>.080</b>	<b>.077</b>
<b>GARFIELD</b>							
Unincorp. Areas.....	1200	.010	.065	<b>.075</b>			
Pomeroy .....	1201	.010	.065	<b>.075</b>			
<b>GRANT</b>							
Unincorp. Areas.....	1300	.014	.065	<b>.079</b>			
Coulee City.....	1301	.014	.065	<b>.079</b>			
Electric City .....	1302	.014	.065	<b>.079</b>			
Ephrata.....	1303	1353	.015	.014	.065	<b>.080</b>	<b>.079</b>
George.....	1304	.014	.065	<b>.079</b>			
Grand Coulee .....	1305	.014	.065	<b>.079</b>			
Hartline .....	1306	.014	.065	<b>.079</b>			
Krupp.....	1307	.014	.065	<b>.079</b>			
Mattawa.....	1308	.014	.065	<b>.079</b>			
Moses Lake .....	1309	.014	.065	<b>.079</b>			
Quincy.....	1310	.014	.065	<b>.079</b>			
Royal City.....	1311	.014	.065	<b>.079</b>			
Soap Lake.....	1312	.014	.065	<b>.079</b>			
Warden.....	1313	.014	.065	<b>.079</b>			
Wilson Creek .....	1315	.014	.065	<b>.079</b>			
<b>GRAYS HARBOR</b>							
Unincorp. Areas.....	1400	.020	.065	<b>.085</b>			
Aberdeen T.B.D.** .....	1401	.0213	.065	<b>.0863</b>			
Cosmopolis.....	1402	.020	.065	<b>.085</b>			
Elma.....	1403	.020	.065	<b>.085</b>			
Hoquiam.....	1404	.020	.065	<b>.085</b>			
McCleary.....	1405	.020	.065	<b>.085</b>			
Montesano.....	1406	.020	.065	<b>.085</b>			
Oakville .....	1407	.020	.065	<b>.085</b>			
Ocean Shores.....	1409	.020	.065	<b>.085</b>			
Westport.....	1408	.020	.065	<b>.085</b>			
<b>ISLAND</b>							
Unincorp. Areas.....	1500	.022	.065	<b>.087</b>			
Coupeville.....	1501	.022	.065	<b>.087</b>			
Langley.....	1502	.022	.065	<b>.087</b>			
Oak Harbor .....	1503	.022	.065	<b>.087</b>			
<b>JEFFERSON</b>							
Unincorp. Areas.....	1600	(2)	(2)			(2)	
Port Townsend.....	1601	1650	.025	.022	.065	<b>.090</b>	<b>.087</b>
<b>KING</b>							
Unincorp. Areas.....	1700	(2)	(2)			(2)	
Unincorp. Non-R.T.A.....	4000	.030	.065	<b>.095</b>			
Algona.....	1701	.021	.065	<b>.086</b>			
Auburn/King .....	1702	.030	.065	<b>.095</b>			
Auburn/King Non-R.T.A.....	4002	.021	.065	<b>.086</b>			
Beaux Arts Village.....	1703	.030	.065	<b>.095</b>			
Bellevue .....	1704	.030	.065	<b>.095</b>			
Bellevue Non-R.T.A.....	4004	.021	.065	<b>.086</b>			
Black Diamond.....	1705	.021	.065	<b>.086</b>			
Bothell/King .....	1706	.030	.065	<b>.095</b>			
Burien .....	1734	.030	.065	<b>.095</b>			
Carnation.....	1707	.021	.065	<b>.086</b>			
Clyde Hill.....	1708	.030	.065	<b>.095</b>			
Covington .....	1712	.021	.065	<b>.086</b>			
Des Moines .....	1709	.030	.065	<b>.095</b>			
Duvall.....	1710	.021	.065	<b>.086</b>			
Enumclaw T.B.D.** .....	1711	.022	.065	<b>.087</b>			

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>		(2)	(2)		
Federal Way.....	1732	.030	.065	.095	
Hunts Point.....	1713	.030	.065	.095	
Issaquah.....	1714	.030	.065	.095	
Issaquah Non-R.T.A.....	4014	.021	.065	.086	
Kenmore.....	1738	.030	.065	.095	
Kent.....	1715	.030	.065	.095	
Kent Non-R.T.A.....	4015	.021	.065	.086	
Kirkland.....	1716	.030	.065	.095	
Lake Forest Park.....	1717	.030	.065	.095	
Maple Valley.....	1720	.021	.065	.086	
Medina.....	1718	.030	.065	.095	
Mercer Island.....	1719	.030	.065	.095	
Milton/King.....	1731	.030	.065	.095	
Newcastle.....	1736	.030	.065	.095	
Newcastle Non-R.T.A.....	4036	.021	.065	.086	
Normandy Park.....	1721	.030	.065	.095	
North Bend T.B.D.**.....	1722	1772 .024	.023 .065	.089	.088
Pacific/King.....	1723	.030	.065	.095	
Redmond.....	1724	.030	.065	.095	
Redmond Non-R.T.A.....	4024	.021	.065	.086	
Renton.....	1725	.030	.065	.095	
Renton Non-R.T.A.....	4025	.021	.065	.086	
Sammamish.....	1739	.030	.065	.095	
Sammamish Non-R.T.A.....	4039	.021	.065	.086	
SeaTac.....	1733	.030	.065	.095	
Seattle T.B.D.**.....	1726	.031	.065	.096	
Shoreline.....	1737	.030	.065	.095	
Skykomish.....	1727	.021	.065	.086	
Snoqualmie.....	1728	.021	.065	.086	
Tukwila.....	1729	.030	.065	.095	
Woodinville.....	1735	.030	.065	.095	
Woodinville Non-R.T.A.....	4035	.021	.065	.086	
Yarrow Point.....	1730	.030	.065	.095	
<b>KITSAP</b>					
Unincorp. Areas.....	1800	.022	.065	.087	
Bainbridge Island.....	1804	.022	.065	.087	
Bremerton.....	1801	.022	.065	.087	
Port Orchard.....	1802	.022	.065	.087	
Poulsbo.....	1803	.022	.065	.087	
<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 .015	.012 .065	.080	.077
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</b>					
Unincorp. Areas.....	2100	.013	.065	.078	
Centralia T.B.D.**.....	2101	.017	.065	.082	
Chehalis.....	2102	.015	.065	.080	
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>					
Unincorp. Areas.....	2200	.012	.065	.077	
Almira.....	2201	.012	.065	.077	
Creston.....	2202	.012	.065	.077	
Davenport.....	2203	.012	.065	.077	
Harrington.....	2204	.012	.065	.077	
Odessa.....	2205	.012	.065	.077	
Reardan.....	2206	.012	.065	.077	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>					
Sprague.....	2207	.012	.065	.077	
Wilbur.....	2208	.012	.065	.077	
<b>MASON</b>		(2)	(2)		(2)
Unincorp. Areas.....	2300	.020	.065	.085	
Shelton T.B.D.**.....	2301	2351 .023	.022 .065	.088	.087
<b>OKANOGAN</b>		(2)	(2)		(2)
Unincorp. Areas.....	2400	.012	.065	.077	
Unincorp. Areas P.B.T.A.*.....	2424	.016	.065	.081	
Brewster.....	2401	.016	.065	.081	
Conconully.....	2402	.016	.065	.081	
Coulee Dam.....	2403	.012	.065	.077	
Elmer City.....	2404	.012	.065	.077	
Nespelem.....	2405	.012	.065	.077	
Okanogan (City).....	2406	2456 .017	.016 .065	.082	.081
Omak.....	2407	.016	.065	.081	
Oroville.....	2408	.016	.065	.081	
Pateros.....	2409	.016	.065	.081	
Riverside.....	2410	.016	.065	.081	
Tonasket.....	2411	2461 .017	.016 .065	.082	.081
Twisp.....	2412	2462 .017	.016 .065	.082	.081
Winthrop.....	2413	2463 .017	.016 .065	.082	.081
<b>PACIFIC</b>					
Unincorp. Areas.....	2500	.015	.065	.080	
Ilwaco.....	2501	.015	.065	.080	
Long Beach.....	2502	.015	.065	.080	
Raymond.....	2503	.015	.065	.080	
South Bend.....	2504	.015	.065	.080	
<b>PEND OREILLE</b>					
Unincorp. Areas.....	2600	.011	.065	.076	
Cusick.....	2601	.011	.065	.076	
Ione.....	2602	.011	.065	.076	
Metaline.....	2603	.011	.065	.076	
Metaline Falls.....	2604	.011	.065	.076	
Newport.....	2605	.011	.065	.076	
<b>PIERCE</b>		(2)	(2)		(2)
Unincorp. Areas.....	2700	.023	.065	.088	
Unincorp. Areas Non-R.T.A.....	4100	.014	.065	.079	
Unincorp. Areas Non-R.T.A. H.B.Z.±.....	2789	.014	.065	.079	
Unincorp. P.T.B.A.*.....	2727	.029	.065	.094	
Unincorp. P.T.B.A.* Non-R.T.A. ....	4127	.020	.065	.085	
Unincorp. P.T.B.A.* H.B.Z.±.....	2787	.020	.065	.085	
Auburn/Pierce.....	2724	.029	.065	.094	
Bonney Lake.....	2701	.023	.065	.088	
Bonney Lake Non-R.T.A.....	4101	.014	.065	.079	
Buckley.....	2702	.014	.065	.079	
Carbonado.....	2703	.014	.065	.079	
DuPont.....	2704	.023	.065	.088	
Eatonville.....	2705	.014	.065	.079	
Edgewood.....	2720	.029	.065	.094	
Fife.....	2706	.029	.065	.094	
Fircrest.....	2707	.029	.065	.094	
Gig Harbor.....	2708	.020	.065	.085	
Gig Harbor H.B.Z.±.....	2788	.020	.065	.085	
Lakewood.....	2721	.029	.065	.094	
Milton/Pierce.....	2709	.029	.065	.094	
Orting.....	2710	.023	.065	.088	
Pacific/Pierce.....	2723	.029	.065	.094	
Puyallup.....	2711	.029	.065	.094	
Roy.....	2712	2762 .015	.014 .065	.080	.079
Ruston.....	2713	.029	.065	.094	
South Prairie.....	2714	.014	.065	.079	
Steilacoom.....	2715	.029	.065	.094	
Sumner.....	2716	.023	.065	.088	
Tacoma T.B.D.**.....	2717	.031	.065	.096	
University Place.....	2719	.029	.065	.094	
Wilkeson.....	2718	.014	.065	.079	
<b>SAN JUAN</b>		(2)	(2)		(2)
Unincorp. Areas.....	2800	2850 .016	.013 .065	.081	.078
Friday Harbor T.B.D.**.....	2801	2851 .018	.015 .065	.083	.080

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>SKAGIT</b>						
Unincorp. Areas.....	2900	2950 .016	.013	.065	<b>.081</b>	<b>.078</b>
Unincorp. P.T.B.A.* .....	2929	2959 .020	.017	.065	<b>.085</b>	<b>.082</b>
Anacortes .....	2901	2951 .020	.017	.065	<b>.085</b>	<b>.082</b>
Burlington .....	2902	2952 .020	.017	.065	<b>.085</b>	<b>.082</b>
Concrete .....	2903	2953 .020	.017	.065	<b>.085</b>	<b>.082</b>
Hamilton .....	2904	2954 .020	.017	.065	<b>.085</b>	<b>.082</b>
La Conner .....	2905	2955 .020	.017	.065	<b>.085</b>	<b>.082</b>
Lyman .....	2906	2956 .020	.017	.065	<b>.085</b>	<b>.082</b>
Mount Vernon .....	2907	2957 .020	.017	.065	<b>.085</b>	<b>.082</b>
Sedro-Woolley .....	2908	2958 .020	.017	.065	<b>.085</b>	<b>.082</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	(2)	(2)	.021	<b>.086</b>	(2)
Unincorp. Areas Non-R.T.A.....	4200			.012	<b>.077</b>	
Unincorp. P.T.B.A.* .....	3131			.033	<b>.098</b>	
Unincorp. P.T.B.A.* Non-R.T.A. ....	4231			.024	<b>.089</b>	
Arlington T.B.D.** .....	3101			.026	<b>.091</b>	
Bothell/Snohomish.....	3120			.033	<b>.098</b>	
Brier .....	3102			.033	<b>.098</b>	
Darrington .....	3103			.024	<b>.089</b>	
Edmonds .....	3104			.033	<b>.098</b>	
Everett .....	3105			.027	<b>.092</b>	
Everett Non-R.T.A.....	4205			.018	<b>.083</b>	
Gold Bar .....	3106			.024	<b>.089</b>	
Granite Falls.....	3107			.024	<b>.089</b>	
Index .....	3108			.024	<b>.089</b>	
Lake Stevens .....	3109			.024	<b>.089</b>	
Lynnwood .....	3110			.033	<b>.098</b>	
Marysville T.B.D.** .....	3111			.026	<b>.091</b>	
Mill Creek.....	3119	3169	.034	.033	<b>.099</b>	<b>.098</b>
Monroe T.B.D.** .....	3112	3162	.027	.026	<b>.092</b>	<b>.091</b>
Mountlake Terrace .....	3113			.033	<b>.098</b>	
Mukilteo.....	3114			.033	<b>.098</b>	
Snohomish (City) T.B.D.** .....	3115			.026	<b>.091</b>	
Stanwood T.B.D.** .....	3116			.026	<b>.091</b>	
Sultan.....	3117			.024	<b>.089</b>	
Woodway .....	3118			.033	<b>.098</b>	
<b>SPOKANE</b>						
Unincorp. Areas.....	3200	(2)	(2)	3260 .016	<b>.081</b>	<b>.080</b>
Unincorp. P.T.B.A.* .....	3232			3282 .022	<b>.087</b>	<b>.086</b>
Airway Heights T.B.D.** .....	3201			3261 .024	<b>.089</b>	<b>.088</b>
Cheney .....	3202			3262 .022	<b>.087</b>	<b>.086</b>
Deer Park .....	3203			3263 .016	<b>.081</b>	<b>.080</b>
Fairfield .....	3204			3264 .016	<b>.081</b>	<b>.080</b>
Latah .....	3205			3265 .016	<b>.081</b>	<b>.080</b>
Liberty Lake .....	3212			3272 .022	<b>.087</b>	<b>.086</b>
Medical Lake .....	3206			3266 .022	<b>.087</b>	<b>.086</b>
Millwood.....	3207			3267 .022	<b>.087</b>	<b>.086</b>
Rockford.....	3208			3268 .016	<b>.081</b>	<b>.080</b>
Spangle .....	3209			3269 .016	<b>.081</b>	<b>.080</b>
Spokane (City) .....	3210			3270 .022	<b>.087</b>	<b>.086</b>
Spokane Valley .....	3213			3273 .022	<b>.087</b>	<b>.086</b>
Waverly.....	3211			3271 .016	<b>.081</b>	<b>.080</b>
<b>STEVENS</b>						
Unincorp. Areas.....	3300			.011	<b>.076</b>	
Chewelah .....	3301			.011	<b>.076</b>	
Colville.....	3302			.011	<b>.076</b>	
Kettle Falls.....	3303			.011	<b>.076</b>	
Marcus.....	3304			.011	<b>.076</b>	
Northport.....	3305			.011	<b>.076</b>	
Springdale.....	3306			.011	<b>.076</b>	
<b>THURSTON</b>						
Unincorp. Areas.....	3400	(2)	(2)	.014	<b>.079</b>	(2)
Unincorp. P.T.B.A.* .....	3434			.022	<b>.087</b>	
Bucoda .....	3401			.014	<b>.079</b>	
Lacey .....	3402			.022	<b>.087</b>	
Olympia .....	3403	3453	.023	.022	<b>.088</b>	<b>.087</b>

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
Rainier.....	3404			.014		<b>.079</b>
Tenino.....	3405			.014		<b>.079</b>
Tumwater .....	3406			.024		<b>.089</b>
Yelm.....	3407			.022		<b>.087</b>
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500			.011		<b>.076</b>
Cathlamet.....	3501			.011		<b>.076</b>
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	(2)	(2)	3650 .016	.013	<b>.081</b>
Unincorp. P.T.B.A.* .....	3636	3686	.022	.019	.065	<b>.087</b>
College Place.....	3601	3651	.022	.019	.065	<b>.087</b>
Prescott .....	3602	3652	.016	.013	.065	<b>.081</b>
Waitsburg T.B.D.** .....	3603	3653	.017	.014	.065	<b>.082</b>
Walla Walla (City) T.B.D.** .....	3604	3654	.024	.021	.065	<b>.089</b>
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	(2)	(2)	3750 .014	.013	<b>.079</b>
Unincorp. P.T.B.A.* .....	3737	3787	.020	.019	.065	<b>.085</b>
Bellingham T.B.D.** .....	3701	3751	.022	.021	.065	<b>.087</b>
Blaine .....	3702	3752	.020	.019	.065	<b>.085</b>
Everson.....	3703	3753	.020	.019	.065	<b>.085</b>
Ferndale T.B.D.** .....	3704	3754	.022	.021	.065	<b>.087</b>
Lynden T.B.D.** .....	3705	3755	.022	.021	.065	<b>.087</b>
Nooksack .....	3706	3756	.020	.019	.065	<b>.085</b>
Sumas .....	3707	3757	.020	.019	.065	<b>.085</b>
<b>WHITMAN</b>						
Unincorp. Areas.....	3800			.013		<b>.078</b>
Albion .....	3801			.013		<b>.078</b>
Colfax .....	3802			.013		<b>.078</b>
Colton .....	3803			.013		<b>.078</b>
Endicott.....	3804			.013		<b>.078</b>
Farmington .....	3805			.013		<b>.078</b>
Garfield .....	3806			.013		<b>.078</b>
La Crosse.....	3807			.013		<b>.078</b>
Lamont.....	3808			.013		<b>.078</b>
Malden .....	3809			.013		<b>.078</b>
Oakesdale.....	3810			.013		<b>.078</b>
Palouse .....	3811			.013		<b>.078</b>
Pullman .....	3812			.013		<b>.078</b>
Rosalia .....	3813			.013		<b>.078</b>
St. John .....	3814			.013		<b>.078</b>
Tekoa.....	3815			.013		<b>.078</b>
Uniontown.....	3816			.013		<b>.078</b>
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	(2)	(2)	3960 .014	.011	<b>.079</b>
Grandview.....	3901	3961	.014	.011	.065	<b>.079</b>
Granger .....	3902	3962	.014	.011	.065	<b>.079</b>
Harrah.....	3903	3963	.014	.011	.065	<b>.079</b>
Mabton.....	3904	3964	.014	.011	.065	<b>.079</b>
Moxee City .....	3905	3965	.014	.011	.065	<b>.079</b>
Naches.....	3906	3966	.014	.011	.065	<b>.079</b>
Selah.....	3907	3967	.017	.014	.065	<b>.082</b>
Sunnyside.....	3908	3968	.014	.011	.065	<b>.079</b>
Tieton.....	3909	3969	.014	.011	.065	<b>.079</b>
Toppenish .....	3910	3970	.014	.011	.065	<b>.079</b>
Union Gap.....	3911	3971	.016	.013	.065	<b>.081</b>
Wapato .....	3912	3972	.014	.011	.065	<b>.079</b>
Yakima (City) .....	3913	3973	.017	.014	.065	<b>.082</b>
Zillah .....	3914	3974	.014	.011	.065	<b>.079</b>

**Footnotes:**

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

(2) Special location codes and rates are used only to report sales or leases of Motor Vehicles (MVET) for up to the first thirty-six months of the lease.

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

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

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

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.