

Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective July 1 - September 30, 2020

Local sales/use tax changes

(Effective July 1, 2020)

City of Anacortes

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

San Juan County

Sales and use tax within all of San Juan County will increase two-tenths of one percent (.002). The tax will be used for emergency communication services.

Assistance during the COVID-19 pandemic

Your business is a vital part of Washington's economy and we are committed to helping keep businesses in business during this difficult time. If you are having challenges in meeting your tax obligations, please reach out to us to see if we can help by providing an extension of time to pay, waive certain penalties, or work with you in making payment arrangements. Send a secure email through your My DOR account or call 360-705-6705. Learn more at dor.wa.gov/TaxRelief.

Small business requirements and resources webinars - COVID impact

The COVID-19 pandemic has brought us into unprecedented times, and state and federal leaders have had to react for the health of our people and economy. Together with the Employment Security Department, Dept. of Labor & Industries, Dept. of Health, and ORIA, this webinar provides a quick overview of some of the state responses, resources, and other impacts affecting small businesses. You'll also learn about:

- State agency responses to COVID-19
- Getting unstuck - where to get further information and assistance to help you weather through this challenging period.
- Small business recovery conversations.

Sign up now at dor.wa.gov/SBRR.

Business tax basics webinars

Participate in a business tax basics webinar to learn the basics of Washington State taxes. The free webinars will help you understand your tax reporting responsibilities. Tax reporting classifications, deductions, sales tax collection, and recordkeeping requirements will be discussed. You'll also have the opportunity to ask questions regarding taxes that apply specifically to your business. Register now at dor.wa.gov/BusinessTaxBasics.

Lookup a tax rate

Use our Tax Rate Lookup Tool to find tax rates and location codes for any location in Washington. You'll find rates for sales and use tax, motor vehicle taxes, and lodging tax. Search by address, zip plus four, or use the map to find the rate for a specific location. Go to dor.wa.gov/TaxRateLookup.

We also have a mobile version to look up rates on the go. You can find information at dor.wa.gov/TaxRateMobile.

Information for restaurants during COVID-19

In light of the Governor's "Stay Home - Stay Safe" proclamation, the Department of Revenue is providing the following additional tax guidance to restaurants and other similar businesses.

Free meals

If a restaurant or other similar business provides a free meal to a person other than an employee, the meal is not subject to retail sales tax or use tax. However, if soft drinks or beer/wine are given away, the restaurant or other similar business owes use tax on the value of these items.

Curbside and delivery sales of spirits

The Liquor and Cannabis Board (LCB) has temporarily allowed on-premises licenses (restaurants, bars, taverns, etc.) to sell factory-sealed bottles of spirits to consumers with the sale of food curbside or by delivery. These types of spirits sales by on-premises licensees are allowed only for the duration of the Governor's proclamation temporarily banning on-premises dining, and are permitted only if the spirits are purchased with food or a meal.

Delivery of meals

Except where exempt as discussed above, the sales tax rate is based on where the customer receives the meal.

Sales of uncooked meal kits

Generally, sales of uncooked meal kits by restaurants are subject to retail sales tax based on where the customer receives the meal kit. Typically, this is because more than 75% of restaurants' sales are prepared food and they provide utensils to their customers.

Visit dor.wa.gov/RestaurantCOVIDInfo for additional tax guidance to restaurants and other similar businesses.

How are we doing? Let us know
dor.wa.gov/survey

Boundary changes (annexations)

(Effective July 1, 2020)

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

Adams County
Ritzville

Benton County
Kennewick

Clallam County
Forks

Clark County
Battle Ground

Cowlitz County
Kalama

Franklin County
Connell

Grant County
Mattawa
Moses Lake

Kittitas County
Ellensburg

Okanogan County
Omak

Pierce County
Fife
Milton
Tacoma

San Juan County
Friday Harbor

Skagit County
Sedro Woolley

Snohomish County
Arlington

Local sales and use tax rates

Tax changes are blue and bolded

Effective July 1 - September 30, 2020

(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	.015	.065	.080	Unincorp. Areas.....	1100	.015	.065	.080
Hatton	0101	.015	.065	.080	Unincorp. PTBA*	1111	.021	.065	.086
Lind.....	0102	.015	.065	.080	Connell.....	1101	.017	.065	.082
Othello	0103	.017	.065	.082	Kahlotus.....	1102	.015	.065	.080
Ritzville	0104	.015	.065	.080	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.015	.065	.080	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.015	.065	.080	Unincorp. Areas.....	1200	.014	.065	.079
Asotin (City).....	0201	.015	.065	.080	Pomeroy	1201	.014	.065	.079
Clarkston	0202	.017	.065	.082	GRANT				
BENTON					Unincorp. Areas.....	1300	.017	.065	.082
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.017	.065	.082
Unincorp. PTBA*	0333	.021	.065	.086	Electric City.....	1302	.017	.065	.082
Benton City.....	0301	.021	.065	.086	Ephrata.....	1303	.019	.065	.084
Kennewick.....	0302	.021	.065	.086	George.....	1304	.019	.065	.084
Prosser.....	0303	.021	.065	.086	Grand Coulee.....	1305	.019	.065	.084
Richland	0304	.021	.065	.086	Hartline	1306	.017	.065	.082
West Richland.....	0305	.021	.065	.086	Krupp.....	1307	.017	.065	.082
CHELAN					Mattawa	1308	.019	.065	.084
Unincorp. Areas.....	0400	.018	.065	.083	Moses Lake	1309	.019	.065	.084
Cashmere	0401	.018	.065	.083	Quincy.....	1310	.017	.065	.082
Chelan (City).....	0402	.018	.065	.083	Royal City.....	1311	.017	.065	.082
Entiat.....	0403	.018	.065	.083	Soap Lake.....	1312	.017	.065	.082
Leavenworth.....	0404	.020	.065	.085	Warden.....	1313	.017	.065	.082
Wenatchee.....	0405	.020	.065	.085	Wilson Creek	1315	.017	.065	.082
CLALLAM					GRAYS HARBOR				
Unincorp. Areas.....	0500	.020	.065	.085	Unincorp. Areas.....	1400	.024	.065	.089
Forks.....	0501	.020	.065	.085	Aberdeen	1401	.0258	.065	.0908
Port Angeles.....	0502	.023	.065	.088	Cosmopolis.....	1402	.024	.065	.089
Sequim.....	0503	.023	.065	.088	Elma.....	1403	.024	.065	.089
CLARK					Hoquiam.....	1404	.024	.065	.089
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.024	.065	.089
Unincorp. PTBA*	0666	.019	.065	.084	Montesano.....	1406	.024	.065	.089
Battle Ground	0601	.019	.065	.084	Oakville	1407	.024	.065	.089
Camas	0602	.019	.065	.084	Ocean Shores.....	1409	.026	.065	.091
La Center	0603	.019	.065	.084	Westport.....	1408	.024	.065	.089
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	.024	.065	.089
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	.018	.065	.083	Black Diamond	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King	1706	.035	.065	.100
East Wenatchee.....	0902	.018	.065	.083	Burien	1734	.035	.065	.100
Mansfield.....	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.018	.065	.083	Clyde Hill.....	1708	.035	.065	.100
Waterville	0905	.018	.065	.083	Covington	1712	.021	.065	.086
FERRY					Des Moines	1709	.035	.065	.100
Unincorp. Areas.....	1000	.015	.065	.080	Duvall.....	1710	.023	.065	.088
Republic.....	1001	.015	.065	.080	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	.036	.065	.101
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	.037	.065	.102
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	.015	.065	.080
Unincorp. PTBA*.....	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	.020	.065	.085
Omak.....	2407	.019	.065	.084
Oroville.....	2408	.019	.065	.084
Pateros.....	2409	.019	.065	.084
Riverside.....	2410	.019	.065	.084
Tonasket.....	2411	.020	.065	.085
Twisp.....	2412	.022	.065	.087
Winthrop.....	2413	.020	.065	.085
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	.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	.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	.037	.065	.102
University Place.....	2719	.034	.065	.099
Wilkeson.....	2718	.014	.065	.079
SAN JUAN (Eff. 7/1/20)				
Unincorp. Areas.....	2800	.018	.065	.083
Friday Harbor.....	2801	.020	.065	.085
SKAGIT (Eff. 7/1/20)				
Unincorp. Areas.....	2900	.016	.065	.081
Unincorp. PTBA*.....	2929	.020	.065	.085
Anacortes.....	2901	.023	.065	.088

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. 7/1/20)				
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
Tulip 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	.028	.065	.093
Tulip Tribes - Marysville.....	3121	.028	.065	.093
Mill Creek.....	3119	.040	.065	.105
Monroe.....	3112	.028	.065	.093
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
SPOKANE				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. PTBA*.....	3232	.024	.065	.089
Airway Heights.....	3201	.026	.065	.091
Cheney.....	3202	.024	.065	.089
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake.....	3212	.024	.065	.089
Medical Lake.....	3206	.024	.065	.089
Millwood.....	3207	.024	.065	.089
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City).....	3210	.024	.065	.089
Spokane Valley.....	3213	.024	.065	.089
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	.015	.065	.080
Unincorp. PTBA*.....	3434	.027	.065	.092
Bucoda.....	3401	.015	.065	.080
Lacey.....	3402	.029	.065	.094
Olympia.....	3403	.029	.065	.094
Rainier.....	3404	.015	.065	.080

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
THURSTON (cont.)				
Tenino.....	3405	.015	.065	.080
Tumwater.....	3406	.029	.065	.094
Yelm.....	3407	.027	.065	.092
WAHIAKUM				
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	.015	.065	.080
Grandview.....	3901	.015	.065	.080
Granger.....	3902	.015	.065	.080
Harrah.....	3903	.015	.065	.080
Mabton.....	3904	.015	.065	.080
Moxee City.....	3905	.015	.065	.080
Naches.....	3906	.015	.065	.080
Selah.....	3907	.018	.065	.083
Sunnyside.....	3908	.015	.065	.080
Tieton.....	3909	.015	.065	.080
Toppenish.....	3910	.015	.065	.080
Union Gap.....	3911	.017	.065	.082
Wapato.....	3912	.015	.065	.080
Yakima (City).....	3913	.018	.065	.083
Zillah.....	3914	.015	.065	.080

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 360-705-6705.*
± 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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.