

Local Sales, Use Tax Rates and Changes

Effective January 1 - March 31, 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.

Recreational services & athletic and fitness facilities

On January 1, 2016, HB 1550, Chapter 169, Laws of 2015, amends RCW 82.04.050 and provides that "recreational services" and "athletic and fitness facilities" are defined as retail services. If your business provides any of the listed recreational services, the activity and any income related to the activity are subject to retail sales tax and retailing B&O tax (unless an exclusion applies). If your business meets the definition of an "athletic or fitness facility" then most of the activities taking place at your facility are subject to retail sales tax and retailing B&O tax. The Department strongly encourages taxpayers to review our online information on Recreational Services and Athletic and Fitness Facilities to determine their taxability. See our website at: dor.wa.gov/RecreationalServices.

50% penalty – misuse of reseller permits

If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit dor.wa.gov/resellerpermit.

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, or watch a short streaming video version of the workshop at dor.wa.gov/NBOvideo

New feature allows you to print your reseller permit

Misplaced your reseller permit? No worries. The Department has simplified the process for businesses to view or print their reseller permit, which allows approved retailers and wholesalers to purchase items for resale without paying sales tax.

You can now access your reseller permit through "My Account." Simply log into "My Account" under "Manage Account," click on "Apply/view status of Reseller Permit" to access a copy of your reseller permit.

Prior to adding this feature, a business needing its reseller permit had to contact the Department and ask for a reprint to be mailed.

Keep your email address current

We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

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 January 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 for details.

Benton County
Richland

Chelan County
Leavenworth
Wenatchee

Clark County
Vancouver

Grays Harbor County
Montesano

King County
Sammamish

Skagit County
Sedro-Woolley

Snohomish County
Stanwood

Thurston County
Tumwater

Walla Walla County
Walla Walla

Whitman County
Colfax

Yakima County
Grandview
Tieton
Union Gap
Yakima

WASHINGTON STATE DEPARTMENT OF REVENUE
Local Sales and Use Tax Rates

Effective January 1 - March 31, 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			Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
ADAMS					FRANKLIN				
Unincorp. Areas.....	0100	.012	.065	.077	Unincorp. Areas.....	1100	.015	.065	.080
Hatton	0101	.012	.065	.077	Unincorp. P.T.B.A.*	1111	.021	.065	.086
Lind.....	0102	.012	.065	.077	Connell.....	1101	.015	.065	.080
Othello	0103	.012	.065	.077	Kahlotus.....	1102	.015	.065	.080
Ritzville	0104	.012	.065	.077	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.012	.065	.077	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.010	.065	.075
Asotin (City).....	0201	.012	.065	.077	Pomeroy	1201	.010	.065	.075
Clarkston.....	0202	.012	.065	.077	GRANT				
BENTON					Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.014	.065	.079
Unincorp. P.T.B.A.*	0333	.021	.065	.086	Electric City.....	1302	.014	.065	.079
Benton City.....	0301	.021	.065	.086	Ephrata.....	1303	.015	.065	.080
Kennewick.....	0302	.021	.065	.086	George.....	1304	.014	.065	.079
Prosser.....	0303	.021	.065	.086	Grand Coulee.....	1305	.014	.065	.079
Richland	0304	.021	.065	.086	Hartline	1306	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Krupp.....	1307	.014	.065	.079
CHELAN					Mattawa.....	1308	.014	.065	.079
Unincorp. Areas.....	0400	.017	.065	.082	Moses Lake	1309	.014	.065	.079
Cashmere	0401	.017	.065	.082	Quincy.....	1310	.014	.065	.079
Chelan (City).....	0402	.017	.065	.082	Royal City.....	1311	.014	.065	.079
Entiat.....	0403	.017	.065	.082	Soap Lake.....	1312	.014	.065	.079
Leavenworth T.B.D.**	0404	.019	.065	.084	Warden.....	1313	.014	.065	.079
Wenatchee.....	0405	.019	.065	.084	Wilson Creek	1315	.014	.065	.079
CLALLAM					GRAYS HARBOR				
Unincorp. Areas.....	0500	.017	.065	.082	Unincorp. Areas.....	1400	.020	.065	.085
Forks.....	0501	.019	.065	.084	Aberdeen T.B.D.**	1401	.0213	.065	.0863
Port Angeles.....	0502	.019	.065	.084	Cosmopolis.....	1402	.020	.065	.085
Sequim T.B.D.**	0503	.022	.065	.087	Elma.....	1403	.020	.065	.085
CLARK					Hoquiam.....	1404	.020	.065	.085
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.020	.065	.085
Unincorp. P.T.B.A.*	0666	.019	.065	.084	Montesano.....	1406	.020	.065	.085
Battle Ground	0601	.019	.065	.084	Oakville	1407	.020	.065	.085
Camas	0602	.019	.065	.084	Ocean Shores.....	1409	.020	.065	.085
La Center	0603	.019	.065	.084	Westport.....	1408	.020	.065	.085
Ridgefield.....	0604	.019	.065	.084	ISLAND				
Vancouver.....	0605	.019	.065	.084	Unincorp. Areas.....	1500	.022	.065	.087
Washougal.....	0606	.019	.065	.084	Coupeville.....	1501	.022	.065	.087
Yacolt	0607	.019	.065	.084	Langley.....	1502	.022	.065	.087
COLUMBIA					Oak Harbor	1503	.022	.065	.087
Unincorp. Areas.....	0700	.016	.065	.081	JEFFERSON				
Dayton T.B.D.**	0701	.018	.065	.083	Unincorp. Areas.....	1600	.025	.065	.090
Starbuck.....	0702	.016	.065	.081	Port Townsend.....	1601	.025	.065	.090
COWLITZ					KING				
Unincorp. Areas.....	0800	.012	.065	.077	Unincorp. Areas.....	1700	.030	.065	.095
Castle Rock T.B.D.**	0801	.014	.065	.079	Unincorp. Non-R.T.A.....	4000	.021	.065	.086
Kalama.....	0802	.012	.065	.077	Algona	1701	.030	.065	.095
Kelso.....	0803	.015	.065	.080	Auburn/King	1702	.030	.065	.095
Longview.....	0804	.015	.065	.080	Auburn/King Non-R.T.A.....	4002	.021	.065	.086
Woodland.....	0805	.013	.065	.078	Beaux Arts Village.....	1703	.030	.065	.095
DOUGLAS					Bellevue	1704	.030	.065	.095
Unincorp. Areas.....	0900	.013	.065	.078	Bellevue Non-R.T.A.....	4004	.021	.065	.086
Unincorp. P.T.B.A.*	0909	.017	.065	.082	Black Diamond	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King	1706	.030	.065	.095
E. Wenatchee.....	0902	.017	.065	.082	Burien	1734	.030	.065	.095
Mansfield.....	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.017	.065	.082	Clyde Hill.....	1708	.030	.065	.095
Waterville	0905	.017	.065	.082	Covington	1712	.021	.065	.086
FERRY					Des Moines.....	1709	.030	.065	.095
Unincorp. Areas.....	1000	.012	.065	.077	Duvall.....	1710	.021	.065	.086
Republic.....	1001	.012	.065	.077	Enumclaw.....	1711	.021	.065	.086
					Federal Way.....	1732	.030	.065	.095

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
KING (cont.)				
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	.024	.065	.089
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
KITSAP				
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
KITTITAS				
Unincorp. Areas.....	1900	.015	.065	.080
Cle Elum.....	1901	.015	.065	.080
Ellensburg.....	1902	.015	.065	.080
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	.015	.065	.080
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
LINCOLN				
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
Sprague.....	2207	.012	.065	.077
Wilbur.....	2208	.012	.065	.077

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	.021	.065	.086
OKANOGAN				
Unincorp. Areas.....	2400	.012	.065	.077
Unincorp. P.T.B.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	.017	.065	.082
Omak.....	2407	.016	.065	.081
Oroville.....	2408	.016	.065	.081
Pateros.....	2409	.016	.065	.081
Riverside.....	2410	.016	.065	.081
Tonasket.....	2411	.017	.065	.082
Twisp.....	2412	.017	.065	.082
Winthrop.....	2413	.017	.065	.082
PACIFIC				
Unincorp. Areas.....	2500	.014	.065	.079
Ilwaco.....	2501	.014	.065	.079
Long Beach.....	2502	.014	.065	.079
Raymond.....	2503	.014	.065	.079
South Bend.....	2504	.014	.065	.079
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	.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	.015	.065	.080
Ruston.....	2713	.029	.065	.094
South Prairie.....	2714	.014	.065	.079
Steilacoom.....	2715	.029	.065	.094
Sumner.....	2716	.023	.065	.088
Tacoma.....	2717	.030	.065	.095
University Place.....	2719	.029	.065	.094
Wilkeson.....	2718	.014	.065	.079
SAN JUAN				
Unincorp. Areas.....	2800	.016	.065	.081
Friday Harbor T.B.D.**.....	2801	.018	.065	.083
SKAGIT				
Unincorp. Areas.....	2900	.016	.065	.081
Unincorp. P.T.B.A.*.....	2929	.020	.065	.085
Anacortes.....	2901	.020	.065	.085

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington.....	2902	.020	.065	.085
Concrete.....	2903	.020	.065	.085
Hamilton.....	2904	.020	.065	.085
La Conner.....	2905	.020	.065	.085
Lyman.....	2906	.020	.065	.085
Mount Vernon.....	2907	.020	.065	.085
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				
Unincorp. Areas.....	3100	.021	.065	.086
Unincorp. Areas Non-R.T.A.....	4200	.012	.065	.077
Unincorp. P.T.B.A.*.....	3131	.030	.065	.095
Unincorp. P.T.B.A.* Non-R.T.A.....	4231	.021	.065	.086
Arlington T.B.D.**.....	3101	.023	.065	.088
Bothell/Snohomish.....	3120	.030	.065	.095
Brier.....	3102	.030	.065	.095
Darrington.....	3103	.021	.065	.086
Edmonds.....	3104	.030	.065	.095
Everett.....	3105	.027	.065	.092
Everett Non-R.T.A.....	4205	.018	.065	.083
Gold Bar.....	3106	.021	.065	.086
Granite Falls.....	3107	.021	.065	.086
Index.....	3108	.021	.065	.086
Lake Stevens.....	3109	.021	.065	.086
Lynnwood.....	3110	.030	.065	.095
Marysville T.B.D.**.....	3111	.023	.065	.088
Mill Creek.....	3119	.031	.065	.096
Monroe T.B.D.**.....	3112	.024	.065	.089
Mountlake Terrace.....	3113	.030	.065	.095
Mukilteo.....	3114	.030	.065	.095
Snohomish (City) T.B.D.**.....	3115	.023	.065	.088
Stanwood T.B.D.**.....	3116	.023	.065	.088
Sultan.....	3117	.021	.065	.086
Woodway.....	3118	.030	.065	.095
SPOKANE				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. P.T.B.A.*.....	3232	.022	.065	.087
Airway Heights T.B.D.**.....	3201	.024	.065	.089
Cheney.....	3202	.022	.065	.087
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake.....	3212	.022	.065	.087
Medical Lake.....	3206	.022	.065	.087
Millwood.....	3207	.022	.065	.087
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City).....	3210	.022	.065	.087
Spokane Valley.....	3213	.022	.065	.087
Waverly.....	3211	.016	.065	.081
STEVENS				
Unincorp. Areas.....	3300	.011	.065	.076
Chewelah.....	3301	.011	.065	.076
Colville.....	3302	.011	.065	.076
Kettle Falls.....	3303	.011	.065	.076
Marcus.....	3304	.011	.065	.076
Northport.....	3305	.011	.065	.076
Springdale.....	3306	.011	.065	.076
THURSTON				
Unincorp. Areas.....	3400	.014	.065	.079
Unincorp. P.T.B.A.*.....	3434	.022	.065	.087
Bucoda.....	3401	.014	.065	.079
Lacey.....	3402	.022	.065	.087
Olympia.....	3403	.023	.065	.088
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater T.B.D.**.....	3406	.024	.065	.089
Yelm.....	3407	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WAHAKIUM				
Unincorp. Areas.....	3500	.011	.065	.076
Cathlamet.....	3501	.011	.065	.076
WALLA WALLA				
Unincorp. Areas.....	3600	.016	.065	.081
Unincorp. P.T.B.A.*.....	3636	.022	.065	.087
College Place.....	3601	.022	.065	.087
Prescott.....	3602	.016	.065	.081
Waitsburg T.B.D.**.....	3603	.017	.065	.082
Walla Walla (City) T.B.D.**.....	3604	.024	.065	.089
WHATCOM				
Unincorp. Areas.....	3700	.014	.065	.079
Unincorp. P.T.B.A.*.....	3737	.020	.065	.085
Bellingham T.B.D.**.....	3701	.022	.065	.087
Blaine.....	3702	.020	.065	.085
Everton.....	3703	.020	.065	.085
Ferndale T.B.D.**.....	3704	.022	.065	.087
Lynden T.B.D.**.....	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
La Crosse.....	3807	.013	.065	.078
Lamont.....	3808	.013	.065	.078
Malden.....	3809	.013	.065	.078
Oakesdale.....	3810	.013	.065	.078
Palouse.....	3811	.013	.065	.078
Pullman.....	3812	.013	.065	.078
Rosalia.....	3813	.013	.065	.078
St. John.....	3814	.013	.065	.078
Tekoa.....	3815	.013	.065	.078
Uniontown.....	3816	.013	.065	.078
YAKIMA				
Unincorp. Areas.....	3900	.014	.065	.079
Grandview.....	3901	.014	.065	.079
Granger.....	3902	.014	.065	.079
Harrish.....	3903	.014	.065	.079
Mabton.....	3904	.014	.065	.079
Moxee City.....	3905	.014	.065	.079
Naches.....	3906	.014	.065	.079
Selah.....	3907	.017	.065	.082
Sunnyside.....	3908	.014	.065	.079
Tieton.....	3909	.014	.065	.079
Toppenish.....	3910	.014	.065	.079
Union Gap.....	3911	.016	.065	.081
Wapato.....	3912	.014	.065	.079
Yakima (City).....	3913	.017	.065	.082
Zillah.....	3914	.014	.065	.079

Footnotes:

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

± 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.