

**Grays Harbor County
Car Dealers and Leasing Companies
Effective January 1, 2017**

Effective January 1, 2017, local sales and use tax within Grays Harbor County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Grays Harbor County. Persons or businesses within Grays Harbor County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles (for up to the first thirty-six months of the lease) will need to report using the following location codes and tax rates. After the thirty-six months of motor vehicle leases, the original city/county code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	1450	.020	.065	.085
Aberdeen TBD	1451	.0213	.065	.0863
Cosmopolis	1452	.020	.065	.085
Elma	1453	.020	.065	.085
Hoquiam	1454	.020	.065	.085
McCleary	1455	.020	.065	.085
Montesano	1456	.020	.065	.085
Oakville	1457	.020	.065	.085
Ocean Shores	1459	.020	.065	.085
Westport	1458	.020	.065	.085

Reporting Instructions for Retail Sales:

Businesses that report retail sales (other than sales or leases of motor vehicles) will need to report using the following location codes and tax rates:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	1400	.023	.065	.088
Aberdeen TBD	1401	.0243	.065	.0893
Cosmopolis	1402	.023	.065	.088
Elma	1403	.023	.065	.088
Hoquiam	1404	.023	.065	.088
McCleary	1405	.023	.065	.088
Montesano	1406	.023	.065	.088
Oakville	1407	.023	.065	.088
Ocean Shores	1409	.023	.065	.088
Westport	1408	.023	.065	.088

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in Grays Harbor County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
1400	10,000	00	.023	230	00
1450	50,000	00	.020	1,000	00
TOTAL TAXABLE	60,000	00	TOTAL	1,230	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales.

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sale or uses tax rate (GIS) link**.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.

State of Washington
 Taxpayer Account Administration
 PO Box 47476
 Olympia WA 98504-7476

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.

REV (10-27-16)