

**Whatcom County
Public Safety Tax
Effective April 1, 2024**

Effective April 1, 2024, local sales and use tax within Whatcom County will increase two-tenths of one percent (.002). 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 Whatcom County. Persons or businesses within Whatcom 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.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first 36 months of the lease, **are exempt from the public safety tax imposed**. Please refer to the Whatcom County Public Safety Tax Car Dealers and Leasing Companies notice for reporting instructions.

The new rates of sales tax are:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	3700	.017	.065	.082
Lummi Nation – Unincorp. Areas	3711	.017	.065	.082
Unincorp. PTBA	3737	.023	.065	.088
Lummi Nation – Unincorp. PTBA	3739	.023	.065	.088
Bellingham	3701	.025	.065	.090
Lummi Nation – Bellingham	3713	.025	.065	.090
Blaine	3702	.025	.065	.090
Everson	3703	.023	.065	.088
Ferndale	3704	.025	.065	.090
Lummi Nation – Ferndale	3709	.025	.065	.090
Lynden	3705	.025	.065	.090
Nooksack	3706	.023	.065	.088
Sumas	3707	.023	.065	.088

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov/TaxRateLookup.

This notice is being sent to businesses that have reported local sales or use tax to Whatcom County 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 360-705-6705.

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