

**City of Blaine  
Transportation Benefit District  
Effective January 1, 2018**

*Effective January 1, 2018*, the City of Blaine will establish a Transportation Benefit District (TBD). Sales and use tax within the City of Blaine will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Blaine (3702). Persons or businesses within the City of Blaine will be subject to the new tax rate for reporting use tax on items purchased for their personal or business use if sales tax has not been paid.

The new rate of sales tax is:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorporated Areas	3700	.014	.065	.079
Unincorporated PTBA	3737	.020	.065	.085
Bellingham	3701	.022	.065	.087
<b>Blaine TBD</b>	<b>3702</b>	<b>.022</b>	<b>.065</b>	<b>.087</b>
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

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

This notice is being sent to businesses that have reported local sales or use tax to the City of Blaine 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](http://dor.wa.gov) or call the Department of Revenue at 1-800-647-7706.