

**Grays Harbor County
Emergency Communication Tax
Car Dealers and Leasing Companies
Effective April 1, 2020**

Effective April 1, 2020, local sales and use tax within Grays Harbor County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

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 first 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	.021	.065	.086
Aberdeen	1451	.0228	.065	.0878
Cosmopolis	1452	.021	.065	.086
Elma	1453	.021	.065	.086
Hoquiam	1454	.021	.065	.086
McCleary	1455	.021	.065	.086
Montesano	1456	.021	.065	.086
Oakville	1457	.021	.065	.086
Ocean Shores	1459	.023	.065	.088
Westport	1458	.021	.065	.086

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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	.024	.065	.089
Aberdeen	1401	.0258	.065	.0908
Cosmopolis	1402	.024	.065	.089
Elma	1403	.024	.065	.089
Hoquiam	1404	.024	.065	.089
McCleary	1405	.024	.065	.089
Montesano	1406	.024	.065	.089
Oakville	1407	.024	.065	.089
Ocean Shores	1409	.026	.065	.091
Westport	1408	.024	.065	.089

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	.024	240	00
1450	50,000	00	.021	1,050	00
TOTAL TAXABLE	60,000	00	TOTAL	1,290	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 sales or use tax rate** 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 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.