

**Unincorporated Skagit County PTBA  
Retail Sales Tax New Location Codes  
Car Dealers and Leasing Companies  
Effective April 1, 2021**

**Effective April 1, 2021**, new location codes are established within certain areas of the Swinomish Tribe's boundary. Activity between non-tribal businesses and non-tribal members within these areas, defined by the attached map, should be reported to location code 2981. The new location code represents a reporting change only; **the rate has not changed**.

Non-tribal persons or businesses within this boundary will report use tax to the new location code on items purchased for their personal or business use if sales tax has not been paid.

**Special reporting instructions for the sales or leases of motor vehicles:**

Businesses that report sales or leases of motor vehicles within this boundary will need to report using the following location code and tax rate. The first payment for a lease or periodic payment is sourced to the dealer location, then the remaining payments are sourced to the primary property location. After thirty-six months of a motor vehicle's lease, the original city code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
<b>Swinomish Tribe – Unincorporated Skagit County PTBA MVET</b>	<b>2981</b>	<b>.017</b>	<b>.065</b>	<b>.082</b>

The location code for sales and use tax is:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
<b>Swinomish Tribe – Unincorporated Skagit County PTBA</b>	<b>2931</b>	<b>.020</b>	<b>.065</b>	<b>.085</b>

For tribal owned or tribal member owned businesses, please continue to report to the existing location code.

**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 Unincorporated Skagit County PTBA within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.

## **Swinomish Tribe – Unincorporated Skagit County PTBA MVET (2981)**

Retail sales activity between non-tribal businesses and non-tribal members in the brown colored area that is within Unincorporated Skagit County PTBA should be reported to location code 2981.

To determine the proper codes and rates of local sales tax, we recommend you 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.



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Taxpayer Account Administration  
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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.

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