

**Pend Oreille County  
Mental Health Tax  
Effective January 1, 2021**

**Effective January 1, 2021**, local sales and use tax within Pend Oreille County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Pend Oreille County. Persons or businesses within Pend Oreille 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 new rates of sales tax are:

<b>Location</b>	<b>Location Code Number</b>	<b>Local Sales Tax Rate</b>	<b>State Sales Tax Rate</b>	<b>Total Sales Tax Rate</b>
<b>Unincorp. Areas</b>	<b>2600</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>
<b>Cusick</b>	<b>2601</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>
<b>Ione</b>	<b>2602</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>
<b>Metaline</b>	<b>2603</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>
<b>Metaline Falls</b>	<b>2604</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>
<b>Newport</b>	<b>2605</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>

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 any of the above locations 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 360-705-6705.