

# Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective April 1 - June 30, 2021

## Local sales/use tax changes

(Effective April 1, 2021)

### Jefferson County

Sales and use tax within all of Jefferson County, will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

### City of Seattle

Sales and use tax within the City of Seattle will increase fifteen-one hundredths of one percent (.0015). The tax will be used for transportation services.

### City of Vancouver

Sales and use tax within the City of Vancouver will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

## Small business requirements and resources webinars - COVID impact

The COVID-19 pandemic has brought us into unprecedented times, and state and federal leaders have had to react for the health of our people and economy. Together with the Employment Security Department, Dept. of Labor & Industries, Dept. of Health, and ORIA, this webinar provides a quick overview of some of the state responses, resources, and other impacts affecting small businesses. You'll also learn about:

- State agency responses to COVID-19
- Getting unstuck - where to get further information and assistance to help you weather through this challenging period.
- Small business recovery conversations.

We also offer this webinar in Spanish once a month. Sign up now at [dor.wa.gov/SBRR](http://dor.wa.gov/SBRR).

## Business tax basics webinars

Participate in a business tax basics webinar to learn the basics of Washington State taxes. The free webinars will help you understand your tax reporting responsibilities. Tax reporting classifications, deductions, sales tax collection, and recordkeeping requirements will be discussed. You'll also have the opportunity to ask questions regarding taxes that apply specifically to your business. Register now at [dor.wa.gov/BusinessTaxBasics](http://dor.wa.gov/BusinessTaxBasics).

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(2/18/21)

## Federal financial assistance regarding COVID-19

Many businesses are receiving federal financial assistance to cope with the impacts of the COVID-19 pandemic and wondering whether they owe business and occupation (B&O) tax on the amounts received (including small-business loan forgiveness).

**The department has determined that businesses receiving assistance under these federal programs (including the federal Paycheck Protection Program (PPP) program) should not report assistance as gross receipts for B&O tax purposes and should not pay B&O tax on that assistance at the present time.**

The department believes that there may be interest in clarifying the applicable statutes, especially after the various programs at issue have been identified and analyzed more thoroughly. Therefore, the department will delay any final decision on taxability or enforcement actions until after the Legislature has had an opportunity to act. In the meantime, no penalties or interest will accrue with regard to any tax that may be due on such receipts until further notice.

If you have questions about any specific COVID-19 assistance that you have received, submit a letter ruling request at [dor.wa.gov/Rulings](http://dor.wa.gov/Rulings).

**How are we doing?**

Let us know!

[www.dor.wa.gov/survey](http://www.dor.wa.gov/survey)

## Boundary changes (annexations)

(Effective April 1, 2021)

The following locations have annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at [dor.wa.gov](http://dor.wa.gov) for details.

**Benton County**  
Richland

**Grant County**  
Ephrata

**King County**  
Woodinville

**Okanogan County**  
Okanogan City

**Stevens County**  
Kettle Falls

**Thurston County**  
Lacey

**Walla Walla County**  
College Place  
Walla Walla City

# Local sales and use tax rates

Tax changes are blue and bolded

Effective April 1 - June 30, 2021

(We update tax rates every quarter. Please visit dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 6.

Location		Sales/Use Tax			Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>ADAMS</b>					<b>COWLITZ</b>				
Unincorp. Areas.....	0100	.015	.065	<b>.080</b>	Unincorp. Areas.....	0800	.013	.065	<b>.078</b>
Hatton .....	0101	.015	.065	<b>.080</b>	Castle Rock .....	0801	.015	.065	<b>.080</b>
Lind.....	0102	.015	.065	<b>.080</b>	Kalama.....	0802	.014	.065	<b>.079</b>
Othello .....	0103	.017	.065	<b>.082</b>	Kelso.....	0803	.016	.065	<b>.081</b>
Ritzville .....	0104	.015	.065	<b>.080</b>	Longview.....	0804	.016	.065	<b>.081</b>
Washtucna .....	0105	.015	.065	<b>.080</b>	Woodland.....	0805	.014	.065	<b>.079</b>
<b>ASOTIN</b>					<b>DOUGLAS</b>				
Unincorp. Areas.....	0200	.015	.065	<b>.080</b>	Unincorp. Areas.....	0900	.013	.065	<b>.078</b>
Asotin (City).....	0201	.015	.065	<b>.080</b>	Unincorp. PTBA*.....	0909	.018	.065	<b>.083</b>
Clarkston .....	0202	.017	.065	<b>.082</b>	Bridgeport.....	0901	.012	.065	<b>.077</b>
<b>BENTON</b>					<b>EAST WENATCHEE</b>				
Unincorp. Areas.....	0300	.015	.065	<b>.080</b>	Unincorp. Areas.....	0902	.018	.065	<b>.083</b>
Unincorp. PTBA*.....	0333	.021	.065	<b>.086</b>	Mansfield.....	0903	.012	.065	<b>.077</b>
Benton City.....	0301	.021	.065	<b>.086</b>	Rock Island.....	0904	.018	.065	<b>.083</b>
Kennewick .....	0302	.021	.065	<b>.086</b>	Waterville .....	0905	.018	.065	<b>.083</b>
Prosser.....	0303	.021	.065	<b>.086</b>	<b>FERRY</b>				
Richland .....	0304	.021	.065	<b>.086</b>	Unincorp. Areas.....	1000	.015	.065	<b>.080</b>
West Richland.....	0305	.021	.065	<b>.086</b>	Republic.....	1001	.015	.065	<b>.080</b>
<b>CHELAN</b>					<b>FRANKLIN</b>				
Unincorp. Areas.....	0400	.018	.065	<b>.083</b>	Unincorp. Areas.....	1100	.015	.065	<b>.080</b>
Cashmere .....	0401	.018	.065	<b>.083</b>	Unincorp. PTBA*.....	1111	.021	.065	<b>.086</b>
Chelan (City).....	0402	.018	.065	<b>.083</b>	Connell .....	1101	.017	.065	<b>.082</b>
Entiat.....	0403	.018	.065	<b>.083</b>	Kahlotus.....	1102	.015	.065	<b>.080</b>
Leavenworth.....	0404	.020	.065	<b>.085</b>	Mesa.....	1103	.015	.065	<b>.080</b>
Wenatchee.....	0405	.020	.065	<b>.085</b>	Pasco.....	1104	.021	.065	<b>.086</b>
<b>CLALLAM</b>					<b>GARFIELD</b>				
Unincorp. Areas.....	0500	.020	.065	<b>.085</b>	Unincorp. Areas.....	1200	.014	.065	<b>.079</b>
Forks.....	0501	.020	.065	<b>.085</b>	Pomeroy .....	1201	.014	.065	<b>.079</b>
Port Angeles.....	0502	.023	.065	<b>.088</b>	<b>GRANT</b>				
Sequim .....	0503	.023	.065	<b>.088</b>	Unincorp. Areas.....	1300	.017	.065	<b>.082</b>
<b>CLARK (Eff. 4/1/21)</b>					<b>COULEE CITY</b>				
Unincorp. Areas.....	0600	.012	.065	<b>.077</b>	Unincorp. Areas.....	1301	.017	.065	<b>.082</b>
Unincorp. PTBA*.....	0666	.019	.065	<b>.084</b>	Electric City.....	1302	.017	.065	<b>.082</b>
Battle Ground .....	0601	.019	.065	<b>.084</b>	Ephrata.....	1303	.019	.065	<b>.084</b>
Camas .....	0602	.019	.065	<b>.084</b>	George.....	1304	.019	.065	<b>.084</b>
La Center .....	0603	.019	.065	<b>.084</b>	Grand Coulee.....	1305	.019	.065	<b>.084</b>
Ridgefield.....	0604	.019	.065	<b>.084</b>	Hartline .....	1306	.017	.065	<b>.082</b>
<b>Vancouver .....</b>	<b>0605</b>	<b>.020</b>	<b>.065</b>	<b>.085</b>	Krupp.....	1307	.017	.065	<b>.082</b>
Washougal.....	0606	.019	.065	<b>.084</b>	Mattawa .....	1308	.019	.065	<b>.084</b>
Yacolt .....	0607	.019	.065	<b>.084</b>	Moses Lake .....	1309	.019	.065	<b>.084</b>
<b>COLUMBIA</b>					<b>QUINCY</b>				
Unincorp. Areas.....	0700	.017	.065	<b>.082</b>	Unincorp. Areas.....	1310	.017	.065	<b>.082</b>
Dayton .....	0701	.019	.065	<b>.084</b>	Royal City.....	1311	.017	.065	<b>.082</b>
Starbuck.....	0702	.017	.065	<b>.082</b>	Soap Lake.....	1312	.017	.065	<b>.082</b>
					Warden.....	1313	.017	.065	<b>.082</b>
					Wilson Creek .....	1315	.017	.065	<b>.082</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>GRAYS HARBOR</b>				
Unincorp. Areas.....	1400	.024	.065	<b>.089</b>
Chehalis Tribes - Unincorp. Areas .....	1411	.024	.065	<b>.089</b>
Aberdeen .....	1401	.0258	.065	<b>.0908</b>
Cosmopolis.....	1402	.024	.065	<b>.089</b>
Elma.....	1403	.024	.065	<b>.089</b>
Hoquiam.....	1404	.024	.065	<b>.089</b>
McCleary.....	1405	.024	.065	<b>.089</b>
Montesano.....	1406	.024	.065	<b>.089</b>
Oakville .....	1407	.024	.065	<b>.089</b>
Chehalis Tribes - Oakville ...	1413	.024	.065	<b>.089</b>
Ocean Shores.....	1409	.026	.065	<b>.091</b>
Westport.....	1408	.024	.065	<b>.089</b>
<b>ISLAND</b>				
Unincorp. Areas.....	1500	.022	.065	<b>.087</b>
Coupeville.....	1501	.022	.065	<b>.087</b>
Langley.....	1502	.022	.065	<b>.087</b>
Oak Harbor .....	1503	.024	.065	<b>.089</b>
<b>JEFFERSON (Eff. 4/1/21)</b>				
<b>Unincorp. Areas .....</b>	<b>1600</b>	<b>.026</b>	<b>.065</b>	<b>.091</b>
<b>Suquamish Tribe - Unincorp. Jefferson County .....</b>	<b>1603</b>	<b>.026</b>	<b>.065</b>	<b>.091</b>
<b>Port Townsend .....</b>	<b>1601</b>	<b>.026</b>	<b>.065</b>	<b>.091</b>
<b>KING (Eff. 4/1/21)</b>				
Unincorp. Areas.....	1700	.036	.065	<b>.101</b>
Unincorp. Non-RTA .....	4000	.022	.065	<b>.087</b>
Algona .....	1701	.036	.065	<b>.101</b>
Auburn/King .....	1702	.036	.065	<b>.101</b>
Auburn/King Non-RTA .....	4002	.022	.065	<b>.087</b>
Beaux Arts Village.....	1703	.036	.065	<b>.101</b>
Bellevue .....	1704	.036	.065	<b>.101</b>
Bellevue Non-RTA .....	4004	.022	.065	<b>.087</b>
Black Diamond .....	1705	.022	.065	<b>.087</b>
Bothell/King .....	1706	.036	.065	<b>.101</b>
Burien .....	1734	.036	.065	<b>.101</b>
Carnation.....	1707	.022	.065	<b>.087</b>
Clyde Hill.....	1708	.036	.065	<b>.101</b>
Covington .....	1712	.022	.065	<b>.087</b>
Des Moines .....	1709	.036	.065	<b>.101</b>
Duvall.....	1710	.024	.065	<b>.089</b>
Enumclaw .....	1711	.023	.065	<b>.088</b>
Federal Way .....	1732	.036	.065	<b>.101</b>
Hunts Point .....	1713	.036	.065	<b>.101</b>
Issaquah.....	1714	.036	.065	<b>.101</b>
Issaquah Non-RTA .....	4014	.022	.065	<b>.087</b>
Kenmore .....	1738	.036	.065	<b>.101</b>
Kent .....	1715	.036	.065	<b>.101</b>
Kent Non-RTA .....	4015	.022	.065	<b>.087</b>
Kirkland.....	1716	.037	.065	<b>.102</b>
Lake Forest Park.....	1717	.036	.065	<b>.101</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>KING (cont.)</b>				
Maple Valley .....	1720	.022	.065	<b>.087</b>
Medina .....	1718	.036	.065	<b>.101</b>
Mercer Island .....	1719	.036	.065	<b>.101</b>
Milton/King .....	1731	.036	.065	<b>.101</b>
Newcastle.....	1736	.036	.065	<b>.101</b>
Newcastle Non-RTA.....	4036	.022	.065	<b>.087</b>
Normandy Park .....	1721	.036	.065	<b>.101</b>
North Bend .....	1722	.025	.065	<b>.090</b>
Pacific/King.....	1723	.036	.065	<b>.101</b>
Redmond.....	1724	.036	.065	<b>.101</b>
Redmond Non-RTA.....	4024	.022	.065	<b>.087</b>
Renton.....	1725	.036	.065	<b>.101</b>
Renton Non-RTA .....	4025	.022	.065	<b>.087</b>
Sammamish.....	1739	.036	.065	<b>.101</b>
Sammamish Non-RTA.....	4039	.022	.065	<b>.087</b>
SeaTac.....	1733	.036	.065	<b>.101</b>
<b>Seattle .....</b>	<b>1726</b>	<b>.0375</b>	<b>.065</b>	<b>.1025</b>
Shoreline .....	1737	.038	.065	<b>.103</b>
Skykomish.....	1727	.022	.065	<b>.087</b>
Snoqualmie .....	1728	.022	.065	<b>.087</b>
Tukwila .....	1729	.036	.065	<b>.101</b>
Woodinville.....	1735	.036	.065	<b>.101</b>
Woodinville Non-RTA.....	4035	.022	.065	<b>.087</b>
Yarrow Point.....	1730	.036	.065	<b>.101</b>
<b>KITSAP (Eff. 4/1/21)</b>				
Unincorp. Areas.....	1800	.025	.065	<b>.090</b>
Bainbridge Island .....	1804	.025	.065	<b>.090</b>
Bremerton.....	1801	.025	.065	<b>.090</b>
Port Orchard.....	1802	.025	.065	<b>.090</b>
Poulsbo .....	1803	.025	.065	<b>.090</b>
<b>Suquamish Tribe - Unincorp. Kitsap County .....</b>	<b>1805</b>	<b>.025</b>	<b>.065</b>	<b>.090</b>
<b>KITTITAS</b>				
Unincorp. Areas.....	1900	.015	.065	<b>.080</b>
Cle Elum.....	1901	.015	.065	<b>.080</b>
Ellensburg .....	1902	.018	.065	<b>.083</b>
Kittitas (City).....	1903	.015	.065	<b>.080</b>
Roslyn .....	1904	.015	.065	<b>.080</b>
South Cle Elum.....	1905	.015	.065	<b>.080</b>
<b>KLICKITAT</b>				
Unincorp. Areas.....	2000	.005	.065	<b>.070</b>
Bingen .....	2001	.010	.065	<b>.075</b>
Goldendale.....	2002	.010	.065	<b>.075</b>
White Salmon .....	2003	.010	.065	<b>.075</b>
<b>LEWIS</b>				
Unincorp. Areas.....	2100	.013	.065	<b>.078</b>
Chehalis Tribes - Unincorp. Areas .....	2111	.013	.065	<b>.078</b>
Centralia .....	2101	.017	.065	<b>.082</b>
Chehalis .....	2102	.017	.065	<b>.082</b>
Morton .....	2103	.013	.065	<b>.078</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>LEWIS (cont.)</b>				
Mossyrock.....	2104	.013	.065	<b>.078</b>
Napavine .....	2105	.013	.065	<b>.078</b>
Pe Ell .....	2106	.013	.065	<b>.078</b>
Toledo.....	2107	.013	.065	<b>.078</b>
Vader.....	2108	.013	.065	<b>.078</b>
Winlock .....	2109	.013	.065	<b>.078</b>
<b>LINCOLN</b>				
Unincorp. Areas.....	2200	.015	.065	<b>.080</b>
Almira .....	2201	.015	.065	<b>.080</b>
Creston.....	2202	.015	.065	<b>.080</b>
Davenport.....	2203	.015	.065	<b>.080</b>
Harrington .....	2204	.015	.065	<b>.080</b>
Odessa.....	2205	.015	.065	<b>.080</b>
Reardan.....	2206	.015	.065	<b>.080</b>
Sprague.....	2207	.015	.065	<b>.080</b>
Wilbur .....	2208	.015	.065	<b>.080</b>
<b>MASON</b>				
Unincorp. Areas.....	2300	.020	.065	<b>.085</b>
Shelton.....	2301	.023	.065	<b>.088</b>
<b>OKANOGAN</b>				
Unincorp. Areas.....	2400	.015	.065	<b>.080</b>
Unincorp. PTBA* .....	2424	.019	.065	<b>.084</b>
Brewster .....	2401	.019	.065	<b>.084</b>
Conconully.....	2402	.019	.065	<b>.084</b>
Coulee Dam.....	2403	.015	.065	<b>.080</b>
Elmer City .....	2404	.015	.065	<b>.080</b>
Nespelem .....	2405	.015	.065	<b>.080</b>
Okanogan (City).....	2406	.020	.065	<b>.085</b>
Omak.....	2407	.019	.065	<b>.084</b>
Oroville.....	2408	.019	.065	<b>.084</b>
Pateros.....	2409	.019	.065	<b>.084</b>
Riverside .....	2410	.019	.065	<b>.084</b>
Tonasket.....	2411	.020	.065	<b>.085</b>
Twisp.....	2412	.022	.065	<b>.087</b>
Winthrop .....	2413	.020	.065	<b>.085</b>
<b>PACIFIC</b>				
Unincorp. Areas.....	2500	.016	.065	<b>.081</b>
Ilwaco .....	2501	.016	.065	<b>.081</b>
Long Beach .....	2502	.018	.065	<b>.083</b>
Raymond .....	2503	.016	.065	<b>.081</b>
South Bend .....	2504	.016	.065	<b>.081</b>
<b>PEND OREILLE (Eff. 4/1/21)</b>				
Unincorp. Areas.....	2600	.012	.065	<b>.077</b>
Cusick.....	2601	.012	.065	<b>.077</b>
Ione.....	2602	.012	.065	<b>.077</b>
<b>Kalispel Tribe - Pend Oreille County .....</b>	<b>2607</b>	<b>.012</b>	<b>.065</b>	<b>.077</b>
Metaline.....	2603	.012	.065	<b>.077</b>
Metaline Falls .....	2604	.012	.065	<b>.077</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>PEND OREILLE (cont.)</b>				
Newport.....	2605	.012	.065	<b>.077</b>
<b>PIERCE</b>				
Unincorp. Areas.....	2700	.028	.065	<b>.093</b>
Unincorp. Areas Non-RTA...	4100	.014	.065	<b>.079</b>
Unincorp. Areas Non-RTA HBZ± .....	2789	.014	.065	<b>.079</b>
Unincorp. PTBA* .....	2727	.034	.065	<b>.099</b>
Unincorp. PTBA* Non-RTA .	4127	.020	.065	<b>.085</b>
Unincorp. PTBA* HBZ± .....	2787	.020	.065	<b>.085</b>
Auburn/Pierce .....	2724	.034	.065	<b>.099</b>
Bonney Lake.....	2701	.028	.065	<b>.093</b>
Bonney Lake Non-RTA.....	4101	.014	.065	<b>.079</b>
Buckley.....	2702	.014	.065	<b>.079</b>
Carbonado.....	2703	.014	.065	<b>.079</b>
DuPont .....	2704	.028	.065	<b>.093</b>
Eatonville.....	2705	.014	.065	<b>.079</b>
Edgewood.....	2720	.034	.065	<b>.099</b>
Fife .....	2706	.034	.065	<b>.099</b>
Fircrest.....	2707	.034	.065	<b>.099</b>
Gig Harbor .....	2708	.022	.065	<b>.087</b>
Gig Harbor HBZ± .....	2788	.022	.065	<b>.087</b>
Lakewood.....	2721	.034	.065	<b>.099</b>
Milton/Pierce.....	2709	.034	.065	<b>.099</b>
Orting .....	2710	.028	.065	<b>.093</b>
Pacific/Pierce.....	2723	.034	.065	<b>.099</b>
Puyallup.....	2711	.034	.065	<b>.099</b>
Roy.....	2712	.015	.065	<b>.080</b>
Ruston .....	2713	.034	.065	<b>.099</b>
South Prairie.....	2714	.014	.065	<b>.079</b>
Steilacoom .....	2715	.034	.065	<b>.099</b>
Sumner.....	2716	.028	.065	<b>.093</b>
Tacoma.....	2717	.037	.065	<b>.102</b>
University Place.....	2719	.034	.065	<b>.099</b>
Wilkeson .....	2718	.014	.065	<b>.079</b>
<b>SAN JUAN</b>				
Unincorp. Areas.....	2800	.018	.065	<b>.083</b>
Friday Harbor .....	2801	.020	.065	<b>.085</b>
<b>SKAGIT (Eff. 4/1/21)</b>				
Unincorp. Areas.....	2900	.016	.065	<b>.081</b>
Unincorp. PTBA* .....	2929	.020	.065	<b>.085</b>
Anacortes.....	2901	.023	.065	<b>.088</b>
Burlington.....	2902	.020	.065	<b>.085</b>
Concrete .....	2903	.020	.065	<b>.085</b>
Hamilton.....	2904	.020	.065	<b>.085</b>
La Conner.....	2905	.020	.065	<b>.085</b>
Lyman.....	2906	.020	.065	<b>.085</b>
Mount Vernon .....	2907	.022	.065	<b>.087</b>
Sedro - Woolley .....	2908	.020	.065	<b>.085</b>

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>SKAGIT (cont.)</b>				
Swinomish Tribe - La Conner	2911	.020	.065	.085
Swinomish Tribe - Skagit County	2909	.016	.065	.081
Swinomish Tribe - Skagit County PTBA*	2931	.020	.065	.085
<b>SKAMANIA</b>				
Unincorp. Areas	3000	.012	.065	.077
North Bonneville	3001	.012	.065	.077
Stevenson	3002	.012	.065	.077
<b>SNOHOMISH</b>				
Unincorp. Areas	3100	.027	.065	.092
Unincorp. Areas Non-RTA	4200	.013	.065	.078
Unincorp. PTBA*	3131	.039	.065	.104
Unincorp. PTBA* Non-RTA	4231	.025	.065	.090
Tulalip Tribes - Unincorp. PTBA Non-RTA	4233	.025	.065	.090
Arlington	3101	.027	.065	.092
Bothell/Snohomish	3120	.039	.065	.104
Brier	3102	.039	.065	.104
Darrington	3103	.025	.065	.090
Edmonds	3104	.039	.065	.104
Everett	3105	.033	.065	.098
Everett Non-RTA	4205	.019	.065	.084
Gold Bar	3106	.025	.065	.090
Granite Falls	3107	.025	.065	.090
Index	3108	.025	.065	.090
Lake Stevens	3109	.025	.065	.090
Lynnwood	3110	.040	.065	.105
Marysville	3111	.028	.065	.093
Tulalip Tribes - Marysville	3121	.028	.065	.093
Mill Creek	3119	.040	.065	.105
Monroe	3112	.028	.065	.093
Mountlake Terrace	3113	.039	.065	.104
Mukilteo	3114	.040	.065	.105
Snohomish (City)	3115	.027	.065	.092
Stanwood	3116	.027	.065	.092
Sultan	3117	.025	.065	.090
Woodway	3118	.039	.065	.104
<b>SPOKANE (Eff. 4/1/21)</b>				
Unincorp. Areas	3200	.016	.065	.081
Unincorp. PTBA*	3232	.024	.065	.089
Airway Heights	3201	.026	.065	.091
Cheney	3202	.024	.065	.089
Deer Park	3203	.016	.065	.081
Fairfield	3204	.016	.065	.081
Kalispel Tribe - Airway Heights	3215	.026	.065	.091
Latah	3205	.016	.065	.081
Liberty Lake	3212	.024	.065	.089
Medical Lake	3206	.024	.065	.089
Millwood	3207	.024	.065	.089
Rockford	3208	.016	.065	.081

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
<b>SPOKANE (cont.)</b>				
Spangle	3209	.016	.065	.081
Spokane (City)	3210	.024	.065	.089
Spokane Valley	3213	.024	.065	.089
Waverly	3211	.016	.065	.081
<b>STEVENS</b>				
Unincorp. Areas	3300	.011	.065	.076
Chewelah	3301	.011	.065	.076
Colville	3302	.011	.065	.076
Kettle Falls	3303	.011	.065	.076
Marcus	3304	.011	.065	.076
Northport	3305	.011	.065	.076
Springdale	3306	.011	.065	.076
<b>THURSTON</b>				
Unincorp. Areas	3400	.015	.065	.080
Unincorp. PTBA*	3434	.027	.065	.092
Chehalis Tribes - Unincorp. Areas	3409	.015	.065	.080
Bucoda	3401	.015	.065	.080
Lacey	3402	.029	.065	.094
Olympia	3403	.029	.065	.094
Rainier	3404	.015	.065	.080
Tenino	3405	.015	.065	.080
Tumwater	3406	.029	.065	.094
Chehalis Tribes - Tumwater	3411	.029	.065	.094
Yelm	3407	.027	.065	.092
<b>WAHKIAKUM</b>				
Unincorp. Areas	3500	.011	.065	.076
Cathlamet	3501	.011	.065	.076
<b>WALLA WALLA</b>				
Unincorp. Areas	3600	.016	.065	.081
Unincorp. PTBA*	3636	.022	.065	.087
College Place	3601	.022	.065	.087
Prescott	3602	.016	.065	.081
Waitsburg	3603	.017	.065	.082
Walla Walla (City)	3604	.024	.065	.089
<b>WHATCOM</b>				
Unincorp. Areas	3700	.014	.065	.079
Unincorp. PTBA*	3737	.020	.065	.085
Bellingham	3701	.022	.065	.087
Blaine	3702	.022	.065	.087
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
<b>WHITMAN</b>				
Unincorp. Areas	3800	.013	.065	.078
Albion	3801	.013	.065	.078
Colfax	3802	.013	.065	.078
Colton	3803	.013	.065	.078

Location County/City	Loc. Code	Local Rate	Sales/Use Tax	
			State Rate	Combined Sales Tax (1)
<b>WHITMAN (cont.)</b>				
Endicott.....	3804	.013	.065	<b>.078</b>
Farmington.....	3805	.013	.065	<b>.078</b>
Garfield.....	3806	.013	.065	<b>.078</b>
LaCrosse.....	3807	.013	.065	<b>.078</b>
Lamont.....	3808	.013	.065	<b>.078</b>
Malden.....	3809	.013	.065	<b>.078</b>
Oakesdale.....	3810	.013	.065	<b>.078</b>
Palouse.....	3811	.013	.065	<b>.078</b>
Pullman.....	3812	.013	.065	<b>.078</b>
Rosalia.....	3813	.013	.065	<b>.078</b>
St. John.....	3814	.013	.065	<b>.078</b>
Tekoa.....	3815	.013	.065	<b>.078</b>
Uniontown.....	3816	.013	.065	<b>.078</b>
<b>YAKIMA</b>				
Unincorp. Areas.....	3900	.015	.065	<b>.080</b>
Grandview.....	3901	.015	.065	<b>.080</b>
Granger.....	3902	.015	.065	<b>.080</b>
Harrah.....	3903	.015	.065	<b>.080</b>
Mabton.....	3904	.015	.065	<b>.080</b>
Moxee City.....	3905	.015	.065	<b>.080</b>
Naches.....	3906	.015	.065	<b>.080</b>
Selah.....	3907	.018	.065	<b>.083</b>
Sunnyside.....	3908	.017	.065	<b>.082</b>
Tieton.....	3909	.015	.065	<b>.080</b>
Toppenish.....	3910	.015	.065	<b>.080</b>
Union Gap.....	3911	.017	.065	<b>.082</b>
Wapato.....	3912	.015	.065	<b>.080</b>
Yakima (City).....	3913	.018	.065	<b>.083</b>
Zillah.....	3914	.015	.065	<b>.080</b>

**Footnotes:**

(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (RTA) rate.

*If you have rate questions, go to our web site at [dor.wa.gov](http://dor.wa.gov), or call 360-705-6705.*

± HBZ - Hospital Benefit Zone  
Unincorporated Areas are locations outside incorporated city limits.

\* PTBA - Public Transportation Benefit Area