

Local Sales, Use Tax Rates and Changes

Effective April 1 - June 30, 2016

Local sales/use tax changes

(Effective April 1, 2016)

City of Centralia

Sales and use tax within the City of Centralia will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Clallam County

Sales and use tax within Unincorporated Areas of Clallam County will increase two-tenths of one percent (.002). The rate change reflects an increase of .002 for the optional sales tax.

City of Clarkston

Sales and use tax within the City of Clarkston will increase two-tenths of one percent (.002). The tax will be used for transportation services.

City of Enumclaw

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

Pacific County

Sales and use tax within all of Pacific County will increase one-tenth of one percent (.001). The tax will be used for emergency communication.

City of Shelton

Sales and use tax within the City of Shelton will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Snohomish County

Sales and use tax within Unincorporated P.T.B.A. areas and certain cities of Snohomish County will increase three-tenths of one percent (.003). The tax will be used for transportation services.

City of Tacoma

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

New feature allows you to print your reseller permit

Misplaced your reseller permit? No worries. The Department has simplified the process for businesses to view or print their reseller permit, which allows approved retailers and wholesalers to purchase items for resale without paying sales tax.

You can now access your reseller permit through "My Account." Simply log into "My Account" under "Manage Account," click on "Apply/view status of Reseller Permit" to access a copy of your reseller permit.

Prior to adding this feature, a business needing its reseller permit had to contact the Department and ask for a reprint to be mailed.

50% penalty – misuse of reseller permits

If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit dor.wa.gov/resellerpermit.

Keep your email address current

We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

The benefits of E-file

- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.



Annexations - Boundary Changes

(Effective April 1, 2016)

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 for details.

Adams County

Othello

Benton County

Richland

Chelan County

Wenatchee

Clark County

Camas

Ridgefield

Cowlitz County

Kalama

King County

Auburn

Covington

Kent

Lewis County

Napavine

Pacific County

South Bend

Pierce County

Puyallup

Skagit County

Burlington

Walla Walla County

College Place

Whatcom County

Bellingham

Whitman County

Colfax

Yakima County

Sunnyside

WASHINGTON STATE DEPARTMENT OF REVENUE
Local Sales and Use Tax Rates

Effective April 1 - June 30, 2016

(Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 4.

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)
ADAMS					FRANKLIN				
Unincorp. Areas.....	0100	.012	.065	.077	Unincorp. Areas.....	1100	.015	.065	.080
Hatton	0101	.012	.065	.077	Unincorp. P.T.B.A.*	1111	.021	.065	.086
Lind.....	0102	.012	.065	.077	Connell.....	1101	.015	.065	.080
Othello	0103	.012	.065	.077	Kahlotus.....	1102	.015	.065	.080
Ritzville	0104	.012	.065	.077	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.012	.065	.077	Pasco.....	1104	.021	.065	.086
ASOTIN (Eff. 4/1/16)					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.010	.065	.075
Asotin (City).....	0201	.012	.065	.077	Pomeroy	1201	.010	.065	.075
Clarkston T.B.D.**	0202	.014	.065	.079	GRANT				
BENTON					Unincorp. Areas.....				
Unincorp. Areas.....	0300	.015	.065	.080	Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. P.T.B.A.*	0333	.021	.065	.086	Coulee City.....	1301	.014	.065	.079
Benton City.....	0301	.021	.065	.086	Electric City.....	1302	.014	.065	.079
Kennewick.....	0302	.021	.065	.086	Ephrata.....	1303	.015	.065	.080
Prosser.....	0303	.021	.065	.086	George.....	1304	.014	.065	.079
Richland	0304	.021	.065	.086	Grand Coulee.....	1305	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Hartline	1306	.014	.065	.079
CHELAN					Krupp.....				
Unincorp. Areas.....	0400	.017	.065	.082	Krupp.....	1307	.014	.065	.079
Cashmere	0401	.017	.065	.082	Mattawa.....	1308	.014	.065	.079
Chelan (City).....	0402	.017	.065	.082	Moses Lake	1309	.014	.065	.079
Entiat.....	0403	.017	.065	.082	Quincy.....	1310	.014	.065	.079
Leavenworth T.B.D.**	0404	.019	.065	.084	Royal City.....	1311	.014	.065	.079
Wenatchee.....	0405	.019	.065	.084	Soap Lake.....	1312	.014	.065	.079
CLALLAM (Eff. 4/1/16)					Warden.....				
Unincorp. Areas	0500	.019	.065	.084	Warden.....	1313	.014	.065	.079
Forks.....	0501	.019	.065	.084	Wilson Creek	1315	.014	.065	.079
Port Angeles.....	0502	.019	.065	.084	GRAYS HARBOR				
Sequim T.B.D.**	0503	.022	.065	.087	Unincorp. Areas.....	1400	.020	.065	.085
CLARK					Aberdeen T.B.D.**				
Unincorp. Areas.....	0600	.012	.065	.077	Aberdeen T.B.D.**	1401	.0213	.065	.0863
Unincorp. P.T.B.A.*	0666	.019	.065	.084	Cosmopolis.....	1402	.020	.065	.085
Battle Ground	0601	.019	.065	.084	Elma.....	1403	.020	.065	.085
Camas	0602	.019	.065	.084	Hoquiam.....	1404	.020	.065	.085
La Center	0603	.019	.065	.084	McCleary.....	1405	.020	.065	.085
Ridgefield.....	0604	.019	.065	.084	Montesano.....	1406	.020	.065	.085
Vancouver.....	0605	.019	.065	.084	Oakville	1407	.020	.065	.085
Washougal.....	0606	.019	.065	.084	Ocean Shores.....	1409	.020	.065	.085
Yacolt	0607	.019	.065	.084	Westport.....	1408	.020	.065	.085
COLUMBIA					ISLAND				
Unincorp. Areas.....	0700	.016	.065	.081	Unincorp. Areas.....	1500	.022	.065	.087
Dayton T.B.D.**	0701	.018	.065	.083	Coupeville.....	1501	.022	.065	.087
Starbuck.....	0702	.016	.065	.081	Langley.....	1502	.022	.065	.087
COWLITZ					Oak Harbor				
Unincorp. Areas.....	0800	.012	.065	.077	Oak Harbor	1503	.022	.065	.087
Castle Rock T.B.D.**	0801	.014	.065	.079	JEFFERSON				
Kalama.....	0802	.012	.065	.077	Unincorp. Areas.....	1600	.025	.065	.090
Kelso.....	0803	.015	.065	.080	Port Townsend.....	1601	.025	.065	.090
Longview.....	0804	.015	.065	.080	KING (Eff. 4/1/16)				
Woodland.....	0805	.013	.065	.078	Unincorp. Areas.....	1700	.030	.065	.095
DOUGLAS					Unincorp. Non-R.T.A.....				
Unincorp. Areas.....	0900	.013	.065	.078	Unincorp. Non-R.T.A.....	4000	.021	.065	.086
Unincorp. P.T.B.A.*	0909	.017	.065	.082	Algona	1701	.030	.065	.095
Bridgeport.....	0901	.012	.065	.077	Auburn/King	1702	.030	.065	.095
E. Wenatchee.....	0902	.017	.065	.082	Auburn/King Non-R.T.A.....	4002	.021	.065	.086
Mansfield.....	0903	.012	.065	.077	Beaux Arts Village.....	1703	.030	.065	.095
Rock Island.....	0904	.017	.065	.082	Bellevue	1704	.030	.065	.095
Waterville	0905	.017	.065	.082	Bellevue Non-R.T.A.....	4004	.021	.065	.086
FERRY					Black Diamond				
Unincorp. Areas.....	1000	.012	.065	.077	Black Diamond	1705	.021	.065	.086
Republic.....	1001	.012	.065	.077	Bothell/King	1706	.030	.065	.095
					Burien				
					Burien				
					Carnation.....				
					Carnation.....				
					Clyde Hill.....				
					Clyde Hill.....				
					Covington				
					Covington				
					Des Moines.....				
					Des Moines.....				
					Duvall.....				
					Duvall.....				
					Enumclaw T.B.D.**				
					Enumclaw T.B.D.**				
					Federal Way.....				
					Federal Way.....				

Location	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
County/City				
KING (cont.)				
Hunts Point.....	1713	.030	.065	.095
Issaquah.....	1714	.030	.065	.095
Issaquah Non-R.T.A.....	4014	.021	.065	.086
Kenmore.....	1738	.030	.065	.095
Kent.....	1715	.030	.065	.095
Kent Non-R.T.A.....	4015	.021	.065	.086
Kirkland.....	1716	.030	.065	.095
Lake Forest Park.....	1717	.030	.065	.095
Maple Valley.....	1720	.021	.065	.086
Medina.....	1718	.030	.065	.095
Mercer Island.....	1719	.030	.065	.095
Milton/King.....	1731	.030	.065	.095
Newcastle.....	1736	.030	.065	.095
Newcastle Non-R.T.A.....	4036	.021	.065	.086
Normandy Park.....	1721	.030	.065	.095
North Bend T.B.D. **.....	1722	.024	.065	.089
Pacific/King.....	1723	.030	.065	.095
Redmond.....	1724	.030	.065	.095
Redmond Non-R.T.A.....	4024	.021	.065	.086
Renton.....	1725	.030	.065	.095
Renton Non-R.T.A.....	4025	.021	.065	.086
Sammamish.....	1739	.030	.065	.095
Sammamish Non-R.T.A.....	4039	.021	.065	.086
SeaTac.....	1733	.030	.065	.095
Seattle T.B.D.**.....	1726	.031	.065	.096
Shoreline.....	1737	.030	.065	.095
Skykomish.....	1727	.021	.065	.086
Snoqualmie.....	1728	.021	.065	.086
Tukwila.....	1729	.030	.065	.095
Woodinville.....	1735	.030	.065	.095
Woodinville Non-R.T.A.....	4035	.021	.065	.086
Yarrow Point.....	1730	.030	.065	.095
KITSAP				
Unincorp. Areas.....	1800	.022	.065	.087
Bainbridge Island.....	1804	.022	.065	.087
Bremerton.....	1801	.022	.065	.087
Port Orchard.....	1802	.022	.065	.087
Poulsbo.....	1803	.022	.065	.087
KITTITAS				
Unincorp. Areas.....	1900	.015	.065	.080
Cle Elum.....	1901	.015	.065	.080
Ellensburg.....	1902	.015	.065	.080
Kittitas (City).....	1903	.015	.065	.080
Roslyn.....	1904	.015	.065	.080
South Cle Elum.....	1905	.015	.065	.080
KLICKITAT				
Unincorp. Areas.....	2000	.005	.065	.070
Bingen.....	2001	.010	.065	.075
Goldendale.....	2002	.010	.065	.075
White Salmon.....	2003	.010	.065	.075
LEWIS (Eff. 4/1/16)				
Unincorp. Areas.....	2100	.013	.065	.078
Centralia T.B.D.**.....	2101	.017	.065	.082
Chehalis.....	2102	.015	.065	.080
Morton.....	2103	.013	.065	.078
Mossyrock.....	2104	.013	.065	.078
Napavine.....	2105	.013	.065	.078
Pe Ell.....	2106	.013	.065	.078
Toledo.....	2107	.013	.065	.078
Vader.....	2108	.013	.065	.078
Winlock.....	2109	.013	.065	.078
LINCOLN				
Unincorp. Areas.....	2200	.012	.065	.077
Almira.....	2201	.012	.065	.077
Creston.....	2202	.012	.065	.077
Davenport.....	2203	.012	.065	.077
Harrington.....	2204	.012	.065	.077
Odessa.....	2205	.012	.065	.077
Reardan.....	2206	.012	.065	.077
Sprague.....	2207	.012	.065	.077
Wilbur.....	2208	.012	.065	.077

Location	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
County/City				
MASON (Eff. 4/1/16)				
Unincorp. Areas.....	2300	.020	.065	.085
Shelton T.B.D.**.....	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas.....	2400	.012	.065	.077
Unincorp. P.T.B.A.*.....	2424	.016	.065	.081
Brewster.....	2401	.016	.065	.081
Conconully.....	2402	.016	.065	.081
Coulee Dam.....	2403	.012	.065	.077
Elmer City.....	2404	.012	.065	.077
Nespelem.....	2405	.012	.065	.077
Okanogan (City).....	2406	.017	.065	.082
Omak.....	2407	.016	.065	.081
Oroville.....	2408	.016	.065	.081
Pateros.....	2409	.016	.065	.081
Riverside.....	2410	.016	.065	.081
Tonasket.....	2411	.017	.065	.082
Twisp.....	2412	.017	.065	.082
Winthrop.....	2413	.017	.065	.082
PACIFIC (Eff. 4/1/16)				
Unincorp. Areas.....	2500	.015	.065	.080
Ilwaco.....	2501	.015	.065	.080
Long Beach.....	2502	.015	.065	.080
Raymond.....	2503	.015	.065	.080
South Bend.....	2504	.015	.065	.080
PEND OREILLE				
Unincorp. Areas.....	2600	.011	.065	.076
Cusick.....	2601	.011	.065	.076
Ione.....	2602	.011	.065	.076
Metaline.....	2603	.011	.065	.076
Metaline Falls.....	2604	.011	.065	.076
Newport.....	2605	.011	.065	.076
PIERCE (Eff. 4/1/16)				
Unincorp. Areas.....	2700	.023	.065	.088
Unincorp. Areas Non-R.T.A.....	4100	.014	.065	.079
Unincorp. Areas Non-R.T.A. H.B.Z [±]	2789	.014	.065	.079
Unincorp. P.T.B.A.*.....	2727	.029	.065	.094
Unincorp. P.T.B.A.* Non-R.T.A.....	4127	.020	.065	.085
Unincorp. P.T.B.A.* H.B.Z [±]	2787	.020	.065	.085
Auburn/Pierce.....	2724	.029	.065	.094
Bonney Lake.....	2701	.023	.065	.088
Bonney Lake Non-R.T.A.....	4101	.014	.065	.079
Buckley.....	2702	.014	.065	.079
Carbonado.....	2703	.014	.065	.079
DuPont.....	2704	.023	.065	.088
Eatonville.....	2705	.014	.065	.079
Edgewood.....	2720	.029	.065	.094
Fife.....	2706	.029	.065	.094
Fircrest.....	2707	.029	.065	.094
Gig Harbor.....	2708	.020	.065	.085
Gig Harbor H.B.Z [±]	2788	.020	.065	.085
Lakewood.....	2721	.029	.065	.094
Milton/Pierce.....	2709	.029	.065	.094
Orting.....	2710	.023	.065	.088
Pacific/Pierce.....	2723	.029	.065	.094
Puyallup.....	2711	.029	.065	.094
Roy.....	2712	.015	.065	.080
Ruston.....	2713	.029	.065	.094
South Prairie.....	2714	.014	.065	.079
Steilacoom.....	2715	.029	.065	.094
Sumner.....	2716	.023	.065	.088
Tacoma T.B.D.**.....	2717	.031	.065	.096
University Place.....	2719	.029	.065	.094
Wilkeson.....	2718	.014	.065	.079
SAN JUAN				
Unincorp. Areas.....	2800	.016	.065	.081
Friday Harbor T.B.D.**.....	2801	.018	.065	.083
SKAGIT				
Unincorp. Areas.....	2900	.016	.065	.081
Unincorp. P.T.B.A.*.....	2929	.020	.065	.085
Anacortes.....	2901	.020	.065	.085

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington.....	2902	.020	.065	.085
Concrete.....	2903	.020	.065	.085
Hamilton.....	2904	.020	.065	.085
La Conner.....	2905	.020	.065	.085
Lyman.....	2906	.020	.065	.085
Mount Vernon.....	2907	.020	.065	.085
Sedro - Woolley.....	2908	.020	.065	.085
SKAMANIA				
Unincorp. Areas.....	3000	.012	.065	.077
North Bonneville.....	3001	.012	.065	.077
Stevenson.....	3002	.012	.065	.077
SNOHOMISH (Eff. 4/1/16)				
Unincorp. Areas.....	3100	.021	.065	.086
Unincorp. Areas Non-R.T.A.....	4200	.012	.065	.077
Unincorp. P.T.B.A.*.....	3131	.033	.065	.098
Unincorp. P.T.B.A.* Non-R.T.A. .	4231	.024	.065	.089
Arlington T.B.D.**.....	3101	.026	.065	.091
Bothell/Snohomish.....	3120	.033	.065	.098
Brier.....	3102	.033	.065	.098
Darrington.....	3103	.024	.065	.089
Edmonds.....	3104	.033	.065	.098
Everett.....	3105	.027	.065	.092
Everett Non-R.T.A.....	4205	.018	.065	.083
Gold Bar.....	3106	.024	.065	.089
Granite Falls.....	3107	.024	.065	.089
Index.....	3108	.024	.065	.089
Lake Stevens.....	3109	.024	.065	.089
Lynnwood.....	3110	.033	.065	.098
Marysville T.B.D.**.....	3111	.026	.065	.091
Mill Creek.....	3119	.034	.065	.099
Monroe T.B.D.**.....	3112	.027	.065	.092
Mountlake Terrace.....	3113	.033	.065	.098
Mukilteo.....	3114	.033	.065	.098
Snohomish (City) T.B.D.**.....	3115	.026	.065	.091
Stanwood T.B.D.**.....	3116	.026	.065	.091
Sultan.....	3117	.024	.065	.089
Woodway.....	3118	.033	.065	.098
SPOKANE				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. P.T.B.A.*.....	3232	.022	.065	.087
Airway Heights T.B.D.**.....	3201	.024	.065	.089
Cheney.....	3202	.022	.065	.087
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake.....	3212	.022	.065	.087
Medical Lake.....	3206	.022	.065	.087
Millwood.....	3207	.022	.065	.087
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City).....	3210	.022	.065	.087
Spokane Valley.....	3213	.022	.065	.087
Waverly.....	3211	.016	.065	.081
STEVENS				
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
THURSTON				
Unincorp. Areas.....	3400	.014	.065	.079
Unincorp. P.T.B.A.*.....	3434	.022	.065	.087
Bucoda.....	3401	.014	.065	.079
Lacey.....	3402	.022	.065	.087
Olympia.....	3403	.023	.065	.088
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater T.B.D.**.....	3406	.024	.065	.089
Yelm.....	3407	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WAHAKIUM				
Unincorp. Areas.....	3500	.011	.065	.076
Cathlamet.....	3501	.011	.065	.076
WALLA WALLA				
Unincorp. Areas.....	3600	.016	.065	.081
Unincorp. P.T.B.A.*.....	3636	.022	.065	.087
College Place.....	3601	.022	.065	.087
Prescott.....	3602	.016	.065	.081
Waitsburg T.B.D.**.....	3603	.017	.065	.082
Walla Walla (City) T.B.D.**.....	3604	.024	.065	.089
WHATCOM				
Unincorp. Areas.....	3700	.014	.065	.079
Unincorp. P.T.B.A.*.....	3737	.020	.065	.085
Bellingham T.B.D.**.....	3701	.022	.065	.087
Blaine.....	3702	.020	.065	.085
Everett.....	3703	.020	.065	.085
Ferndale T.B.D.**.....	3704	.022	.065	.087
Lynden T.B.D.**.....	3705	.022	.065	.087
Nooksack.....	3706	.020	.065	.085
Sumas.....	3707	.020	.065	.085
WHITMAN				
Unincorp. Areas.....	3800	.013	.065	.078
Albion.....	3801	.013	.065	.078
Colfax.....	3802	.013	.065	.078
Colton.....	3803	.013	.065	.078
Endicott.....	3804	.013	.065	.078
Farmington.....	3805	.013	.065	.078
Garfield.....	3806	.013	.065	.078
La Crosse.....	3807	.013	.065	.078
Lamont.....	3808	.013	.065	.078
Malden.....	3809	.013	.065	.078
Oakesdale.....	3810	.013	.065	.078
Pulause.....	3811	.013	.065	.078
Pullman.....	3812	.013	.065	.078
Rosalia.....	3813	.013	.065	.078
St. John.....	3814	.013	.065	.078
Tekoa.....	3815	.013	.065	.078
Uniontown.....	3816	.013	.065	.078
YAKIMA				
Unincorp. Areas.....	3900	.014	.065	.079
Grandview.....	3901	.014	.065	.079
Granger.....	3902	.014	.065	.079
Harrah.....	3903	.014	.065	.079
Mabton.....	3904	.014	.065	.079
Moxee City.....	3905	.014	.065	.079
Naches.....	3906	.014	.065	.079
Selah.....	3907	.017	.065	.082
Sunnyside.....	3908	.014	.065	.079
Tieton.....	3909	.014	.065	.079
Toppenish.....	3910	.014	.065	.079
Union Gap.....	3911	.016	.065	.081
Wapato.....	3912	.014	.065	.079
Yakima (City).....	3913	.017	.065	.082
Zillah.....	3914	.014	.065	.079

Footnotes:
(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.*

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area

** T.B.D. - Transportation Benefit District

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.