

# Car Dealers and Leasing Companies Local Sales & Use Tax Rates and Changes

Effective April 1 - June 30, 2017

## Local sales/use tax changes

(Effective April 1, 2017)

### Cowlitz County

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

### City of Kalama

Sales and use tax within the City of Kalama will increase one-tenth of one percent (.001). The tax will be used for criminal justice and public safety services.

### Kitsap County

Sales and use tax within Kitsap County will increase three-tenths of one percent (.003). The tax will be used for passenger-only ferry services.

### Lincoln County

Sales and use tax within Lincoln County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety services.

### City of Lynnwood

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

### City of Mount Vernon

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

### Spokane County

Sales and use tax within Spokane County will increase one-tenth of one percent (.001). The tax will be used for transportation purposes.

## Changes to the Regional Transit Authority (RTA) Tax

The Regional Transit Authority Tax will increase five-tenths of one percent (.005). The tax increase will be used to expand and improve transit facilities in King, Pierce, and Snohomish Counties.

## Surcharges (including "Living Wage" additions)

Some businesses add surcharges to their bills to cover expenses such as higher minimum wages, fuel costs or credit card fees. If your business is considering adding an additional charge to your invoices to help cover added expenses, you'll need to know the taxability of such surcharges. Generally, the surcharge is taxable in the same manner as the main billing. For example:

- If a surcharge (including a "Living Wage" surcharge to offset the cost of having to pay their workers a higher minimum wage) is placed on a restaurant bill, it is subject to retail sales tax and retailing B&O tax.
- If a surcharge is added to a bill for attorney fees, the surcharge would be subject to the B&O tax under service and other activities classification.
- If a surcharge is added to a bill from a moving company for hauling property from one point to another point in this state, the surcharge would be taxable under the appropriate classification of the public utility tax.

## Suggestions for retailers regarding collected sales tax

It is recommended that retailers:

- Set up a separate bank account and deposit the collected sales tax into this account so that you have the funds available at the time your tax return becomes due.
- If opening a separate bank account is not an option, we suggest you make it a practice to physically separate retail sales tax from other business revenues.
- If you are assigned an annual or quarterly reporting frequency and are concerned about holding retail sales tax (held in trust) for an extended period of time, contact the Department and request to have your filing frequency changed to monthly or quarterly. This will lessen the burden of managing retail sales tax (held in trust), by increasing the frequency of remittance to the Department.

## Do I owe use tax?

If you buy taxable items to use in Washington and you don't pay sales tax, then you owe use tax. This is true whether you are shopping online, from a catalog, or in a no/low tax state. The amount of use tax you owe is the same as the amount of sales tax that should have been paid. Visit [dor.wa.gov](http://dor.wa.gov) and type "use tax" in the search box for more information.

## 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, 2017)

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

**Chelan County**  
Chelan  
Wenatchee

**Franklin County**  
Kahlotus

**Grant County**  
Quincy

**Grays Harbor County**  
McCleary

**Kittitas County**  
Cle Elum

**Pierce County**  
Gig Harbor

**San Juan County**  
Friday Harbor

**Whitman County**  
Pullman

**Yakima County**  
Union Gap

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Car Dealers and Leasing Companies  
Local Sales and Use Tax Rates**

Effective April 1 - June 30, 2017

(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)			
<b>ADAMS</b>							<b>FRANKLIN</b>						
Unincorp. Areas.....	0100	.012	.065	.077		Unincorp. Areas.....	1100	.015	.065	.080 .077			
Hatton .....	0101	.012	.065	.077		Unincorp. P.T.B.A.* .....	1111	.021	.065	.086 .083			
Lind.....	0102	.012	.065	.077		Connell.....	1101	.015	.065	.080 .077			
Othello T.B.D.**.....	0103	.014	.065	.079		Kahlotus.....	1102	.015	.065	.080 .077			
Ritzville .....	0104	.012	.065	.077		Mesa.....	1103	.015	.065	.080 .077			
Washtucna.....	0105	.012	.065	.077		Pasco.....	1104	.021	.065	.086 .083			
<b>ASOTIN</b>							<b>GARFIELD</b>						
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		<b>GRANT</b>					(2)		
<b>BENTON</b>					(2)	(2)	Unincorp. Areas.....	1300	.014	.065	.079		
Unincorp. Areas.....	0300	0350	.015	.012	.065	Coulee City.....	1301	.014	.065	.079			
Unincorp. P.T.B.A.* .....	0333	0383	.021	.018	.065	Electric City.....	1302	.014	.065	.079			
Benton City.....	0301	0351	.021	.018	.065	Ephrata.....	1303	.015	.065	.080 .079			
Kennewick.....	0302	0352	.021	.018	.065	George.....	1304	.014	.065	.079			
Prosser.....	0303	0353	.021	.018	.065	Grand Coulee.....	1305	.014	.065	.079			
Richland .....	0304	0354	.021	.018	.065	Hartline .....	1306	.014	.065	.079			
West Richland.....	0305	0355	.021	.018	.065	Krupp.....	1307	.014	.065	.079			
<b>CHELAN</b>					(2)	(2)	Mattawa T.B.D.**.....	1308	.016	.065	.081		
Unincorp. Areas.....	0400	.017	.065	.082		Moses Lake .....	1309	.014	.065	.079			
Cashmere .....	0401	.017	.065	.082		Quincy .....	1310	.014	.065	.079			
Chelan (City).....	0402	.017	.065	.082		Royal City.....	1311	.014	.065	.079			
Entiat.....	0403	.017	.065	.082		Soap Lake.....	1312	.014	.065	.079			
Leavenworth T.B.D.**.....	0404	0454	.019	.018	.065	Warden.....	1313	.014	.065	.079			
Wenatchee.....	0405	.019	.065	.084		Wilson Creek.....	1315	.014	.065	.079			
<b>CLALLAM</b>					(2)	(2)	<b>GRAYS HARBOR</b>					(2)	
Unincorp. Areas.....	0500	.019	.065	.084		Unincorp. Areas.....	1400	.023	.020	.065	.088 .085		
Forks.....	0501	.019	.065	.084		Aberdeen T.B.D.**.....	1401	.0243	.0213	.065	.0893 .0863		
Port Angeles.....	0502	.019	.065	.084		Cosmopolis.....	1402	.023	.020	.065	.088 .085		
Sequim T.B.D.**.....	0503	0563	.022	.021	.065	Elma.....	1403	.023	.020	.065	.088 .085		
<b>CLARK</b>							Hoquiam.....	1404	.023	.020	.065	.088 .085	
Unincorp. Areas.....	0600	.012	.065	.077		McCleary.....	1405	.023	.020	.065	.088 .085		
Unincorp. P.T.B.A.* .....	0666	.019	.065	.084		Montesano.....	1406	.023	.020	.065	.088 .085		
Battle Ground .....	0601	.019	.065	.084		Oakville .....	1407	.023	.020	.065	.088 .085		
Camas .....	0602	.019	.065	.084		Ocean Shores.....	1409	.023	.020	.065	.088 .085		
La Center .....	0603	.019	.065	.084		Westport.....	1408	.023	.020	.065	.088 .085		
Ridgefield.....	0604	.019	.065	.084		<b>ISLAND</b>							
Vancouver .....	0605	.019	.065	.084		Unincorp. Areas.....	1500	.022	.065	.087			
Washougal.....	0606	.019	.065	.084		Coupeville.....	1501	.022	.065	.087			
Yacolt.....	0607	.019	.065	.084		Langley.....	1502	.022	.065	.087			
<b>COLUMBIA</b>							Oak Harbor .....	1503	.022	.065	.087		
Unincorp. Areas.....	0700	.016	.065	.081		<b>JEFFERSON</b>					(2)		
Dayton T.B.D.**.....	0701	.018	.065	.083		Unincorp. Areas.....	1600	.025	.022	.065	.090 .087		
Starbuck.....	0702	.016	.065	.081		Port Townsend.....	1601	.025	.022	.065	.090 .087		
<b>COWLITZ</b>					(2)	(2)	<b>KING</b>					(2)	
Unincorp. Areas.....	0800	.013	.065	.078		Unincorp. Areas.....	1700	.035	.065	.100			
Castle Rock T.B.D.**.....	0801	.015	.065	.080		Unincorp. Non-R.T.A.....	4000	.021	.065	.086			
Kalama.....	0802	0862	.014	.013	.065	Algona .....	1701	.035	.065	.100			
Kelso .....	0803	.016	.065	.081		Auburn/King .....	1702	.035	.065	.100			
Longview.....	0804	.016	.065	.081		Auburn/King Non-R.T.A.....	4002	.021	.065	.086			
Woodland.....	0805	0865	.014	.013	.065	Beaux Arts Village .....	1703	.035	.065	.100			
<b>DOUGLAS</b>							Bellevue.....	1704	.035	.065	.100		
Unincorp. Areas.....	0900	.013	.065	.078		Bellevue Non-R.T.A.....	4004	.021	.065	.086			
Unincorp. P.T.B.A.* .....	0909	.017	.065	.082		Black Diamond.....	1705	.021	.065	.086			
Bridgeport.....	0901	.012	.065	.077		Bothell/King.....	1706	.035	.065	.100			
East Wenatchee.....	0902	.017	.065	.082		Burien .....	1734	.035	.065	.100			
Mansfield.....	0903	.012	.065	.077		Carnation.....	1707	.021	.065	.086			
Rock Island.....	0904	.017	.065	.082		Clyde Hill .....	1708	.035	.065	.100			
Waterville .....	0905	.017	.065	.082		Covington .....	1712	.021	.065	.086			
<b>FERRY</b>							Des Moines.....	1709	.035	.065	.100		
Unincorp. Areas.....	1000	.012	.065	.077		Duvall.....	1710	.021	.065	.086			
Republic.....	1001	.012	.065	.077		Enumclaw T.B.D.**.....	1711	.022	.065	.087			

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>					
Federal Way .....	1732	.035	.065	.100	
Hunts Point .....	1713	.035	.065	.100	
Issaquah .....	1714	.035	.065	.100	
Issaquah Non-R.T.A. ....	4014	.021	.065	.086	
Kenmore .....	1738	.035	.065	.100	
Kent .....	1715	.035	.065	.100	
Kent Non-R.T.A. ....	4015	.021	.065	.086	
Kirkland .....	1716	.035	.065	.100	
Lake Forest Park .....	1717	.035	.065	.100	
Maple Valley .....	1720	.021	.065	.086	
Medina .....	1718	.035	.065	.100	
Mercer Island .....	1719	.035	.065	.100	
Milton/King .....	1731	.035	.065	.100	
Newcastle .....	1736	.035	.065	.100	
Newcastle Non-R.T.A. ....	4036	.021	.065	.086	
Normandy Park .....	1721	.035	.065	.100	
North Bend T.B.D.** .....	1722	1772 .024	.023	.065	.089
Pacific/King .....	1723	.035	.065	.100	
Redmond .....	1724	.035	.065	.100	
Redmond Non-R.T.A. ....	4024	.021	.065	.086	
Renton .....	1725	.035	.065	.100	
Renton Non-R.T.A. ....	4025	.021	.065	.086	
Sammamish .....	1739	.035	.065	.100	
Sammamish Non-R.T.A. ....	4039	.021	.065	.086	
SeaTac .....	1733	.035	.065	.100	
Seattle T.B.D.** .....	1726	.036	.065	.101	
Shoreline .....	1737	.035	.065	.100	
Skykomish .....	1727	.021	.065	.086	
Snoqualmie .....	1728	.021	.065	.086	
Tukwila .....	1729	.035	.065	.100	
Woodinville .....	1735	.035	.065	.100	
Woodinville Non-R.T.A. ....	4035	.021	.065	.086	
Yarrow Point .....	1730	.035	.065	.100	
<b>KITSAP (Eff. 4/1/17)</b>					
Unincorp. Areas .....	1800	.025	.065	.090	
Bainbridge Island .....	1804	.025	.065	.090	
Bremerton .....	1801	.025	.065	.090	
Port Orchard .....	1802	.025	.065	.090	
Poulsbo .....	1803	.025	.065	.090	
<b>KITTITAS</b>					
Unincorp. Areas .....	1900	1950 .015	.012	.065	.080
Cle Elum .....	1901	1951 .015	.012	.065	.080
Ellensburg T.B.D.** .....	1902	1952 .017	.014	.065	.082
Kittitas (City) .....	1903	1953 .015	.012	.065	.080
Roslyn .....	1904	1954 .015	.012	.065	.080
South Cle Elum .....	1905	1955 .015	.012	.065	.080
<b>KLICKITAT</b>					
Unincorp. Areas .....	2000	.005	.065	.070	
Bingen .....	2001	.010	.065	.075	
Goldendale .....	2002	.010	.065	.075	
White Salmon .....	2003	.010	.065	.075	
<b>LEWIS</b>					
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	
<b>LINCOLN (Eff. 4/1/17)</b>					
Unincorp. Areas .....	2200	2250 .015	.012	.065	.080
Almira .....	2201	2251 .015	.012	.065	.080
Creston .....	2202	2252 .015	.012	.065	.080
Davenport .....	2203	2253 .015	.012	.065	.080
Harrington .....	2204	2254 .015	.012	.065	.080
Odessa .....	2205	2255 .015	.012	.065	.080
Reardan .....	2206	2256 .015	.012	.065	.080

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>					
Sprague .....	2207	2257 .015	.012	.065	.080
Wilbur .....	2208	2258 .015	.012	.065	.080
<b>MASON</b>					
Unincorp. Areas .....	2300	.020	.065	.085	
Shelton T.B.D.** .....	2301	2351 .023	.022	.065	.088
<b>OKANOGAN</b>					
Unincorp. Areas .....	2400	.012	.065	.077	
Unincorp. Areas P.B.T.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	2456 .017	.016	.065	.082
Omak .....	2407	.016	.065	.081	
Oroville .....	2408	.016	.065	.081	
Pateros .....	2409	.016	.065	.081	
Riverside .....	2410	.016	.065	.081	
Tonasket .....	2411	2461 .017	.016	.065	.082
Twisp T.B.D.** .....	2412	2462 .019	.018	.065	.084
Winthrop .....	2413	2463 .017	.016	.065	.082
<b>PACIFIC</b>					
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	
<b>PEND OREILLE</b>					
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	
<b>PIERCE (Eff. 4/1/17)</b>					
Unincorp. Areas .....	2700	.028	.065	.093	
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	.034	.065	.099	
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	.034	.065	.099	
Bonney Lake .....	2701	.028	.065	.093	
Bonney Lake Non-R.T.A. ....	4101	.014	.065	.079	
Buckley .....	2702	.014	.065	.079	
Carbonado .....	2703	.014	.065	.079	
DuPont .....	2704	.028	.065	.093	
Eatonville .....	2705	.014	.065	.079	
Edgewood .....	2720	.034	.065	.099	
Fife .....	2706	.034	.065	.099	
Fircrest .....	2707	.034	.065	.099	
Gig Harbor .....	2708	.020	.065	.085	
Gig Harbor H.B.Z.± .....	2788	.020	.065	.085	
Lakewood .....	2721	.034	.065	.099	
Milton/Pierce .....	2709	.034	.065	.099	
Orting .....	2710	.028	.065	.093	
Pacific/Pierce .....	2723	.034	.065	.099	
Puyallup .....	2711	.034	.065	.099	
Roy .....	2712	2762 .015	.014	.065	.080
Ruston .....	2713	.034	.065	.099	
South Prairie .....	2714	.014	.065	.079	
Steilacoom .....	2715	.034	.065	.099	
Sumner .....	2716	.028	.065	.093	
Tacoma T.B.D.** .....	2717	.036	.065	.101	
University Place .....	2719	.034	.065	.099	
Wilkeson .....	2718	.014	.065	.079	
<b>SAN JUAN</b>					
Unincorp. Areas .....	2800	2850 .016	.013	.065	.081
Friday Harbor T.B.D.** .....	2801	2851 .018	.015	.065	.083

