

**Clark County
Public Safety Tax
Car Dealers and Leasing Companies
Effective January 1, 2023**

Effective January 1, 2023, local sales and use tax within Clark County will increase one-tenth of one percent (.001). The tax will be used for criminal justice and public safety purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Clark County. Persons or businesses within Clark 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.

Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles (for up to the first 36 months of the lease) will need to report using the following location code and tax rate. After the first 36 months of motor vehicle leases, the original city code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas MVET	0650	.012	.065	.077
Unincorp. Areas PTBA MVET	0676	.019	.065	.084
Cowlitz Tribe – Unincorp. Areas MVET	0659	.012	.065	.077
Battle Ground MVET	0651	.020	.065	.085
Camas MVET	0652	.019	.065	.084
La Center MVET	0653	.019	.065	.084
Cowlitz Tribe – La Center MVET	0661	.019	.065	.084
Ridgefield MVET	0654	.021	.065	.086
Vancouver MVET	0655	.020	.065	.085
Washougal MVET	0656	.019	.065	.084
Yacolt MVET	0657	.019	.065	.084

Reporting Instructions for Retail Sales:

Businesses that report retail sales (other than sales or leases of motor vehicles) will need to report using the following location code and tax rate:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	0600	.013	.065	.078
Unincorp. Areas PTBA	0666	.020	.065	.085
Cowlitz Tribe – Unincorp. Areas	0609	.013	.065	.078
Battle Ground	0601	.021	.065	.086
Camas	0602	.020	.065	.085
La Center	0603	.020	.065	.085
Cowlitz Tribe – La Center	0611	.020	.065	.085
Ridgefield	0604	.022	.065	.087
Vancouver	0605	.021	.065	.086
Washougal	0606	.020	.065	.085
Yacolt	0607	.020	.065	.085

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in Clark County.

Location Code	Taxable Amount		Local Rate	Tax Due Cities or Co.	
0600	10,000	00	.013	130	00
0650	50,000	00	.012	600	00
TOTAL TAXABLE	60,000	00	TOTAL	730	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases	50,000	00	.003	150	00

New sales tax applies i.e. service and parts.

Represents only motor vehicle sales.

The three-tenths of one percent (.003) Motor Vehicle Sales/Lease 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/TaxRateLookup.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes 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 or call the Department of Revenue at 360-705-6705.

State of Washington
 Taxpayer Account Administration
 PO Box 47476
 Olympia WA 98504-7476

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.