

**Clark County  
Public Safety Tax  
Effective January 1, 2023**

**Effective January 1, 2023**, local sales and use tax within Clark County will increase one-tenth of one percent (.001) except for Battle Ground which will increase by two-tenths of one percent (.002). 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.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from the public safety tax imposed**. Please refer to the Clark County Public Safety Tax Car Dealers and Leasing Companies notice for reporting instructions.

The new rates of sales tax are:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	0600	.013	.065	.078
Cowlitz Tribe – Unincorp. Areas	0609	.013	.065	.078
Unincorp. PTBA	0666	.020	.065	.085
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

\* In addition to the .001 Public Safety Tax, the city of Battle Ground has imposed the .001 Transportation Benefit District tax on January 1, 2023 for a total rate increase of .002.

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](http://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](http://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.