

**Table 7**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of January 1, 2004\***

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	High Capacity Transit	Criminal Justice	Public Facilities	Correctional Facilities	Emergency Communications	Other Types of Local Taxes	TOTAL LOCAL TAX RATE**
Adams	entire county	1.0			0.1					1.1
Asotin	entire county	0.5								0.5
Benton	all cities & PTBA	1.0	0.6		0.1		0.1			1.8
Chelan	entire county	1.0	0.4		0.1					1.5
Clallam	entire county	1.0	0.6		0.1					1.7
Clark	several smaller cities	1.0	0.3		0.1					1.4
Columbia	entire county	1.0								1.0
Cowlitz	Kelso & Longview only	1.0	0.1							1.1
Douglas	three cities & PTBA	1.0	0.4		0.1					1.5
Ferry	entire county	1.0			0.1					1.1
Franklin	Pasco & PTBA	1.0	0.6		0.1		0.1			1.8
Garfield	entire county	1.0								1.0
Grant	entire county	1.0	0.2		0.1					1.3
Grays Harbor	entire county	1.0	0.6		0.1					1.7
Island	entire county	1.0	0.6		0.1		0.1			1.8
Jefferson	entire county	1.0	0.6		0.1					1.7
King	Seattle & most cities	1.0	0.8	0.4	0.1					2.3
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1		2.1
Kittitas	entire county	1.0			0.1		0.1			1.2
Klickitat	Goldendale & White Salmon	1.0								1.0
Lewis	Centralia & Chehalis only	1.0	0.1		0.1		0.1			1.3
Lincoln	entire county	1.0			0.1					1.1
Mason	entire county	1.0	0.6		0.1		0.1			1.8
Okanogan	entire county	1.0			0.1					1.1
Pacific	entire county	1.0	0.3							1.3
Pend Oreille	entire county	1.0								1.0
Pierce	Tacoma, most cities, PTBA	1.0	0.6	0.4	0.1		0.1		0.1 for Zoo	2.3
San Juan	entire county	1.0			0.1		0.1			1.2
Skagit	all cities & PTBA	1.0	0.2		0.1			0.1		1.4
Skamania	North Bonneville only	1.0								1.0
Snohomish	several cities in SW corner***	1.0	0.9	0.4	0.1					2.4
Spokane	Spokane, other cities, PTBA	1.0	0.3		0.1	0.1	0.1			1.6
Stevens	entire county	1.0			0.1					1.1
Thurston	larger cities & PTBA	1.0	0.6		0.1		0.1	0.1		1.9
Wahkiakum	entire county	1.0								1.0
Walla Walla	larger cities & PTBA	1.0	0.3		0.1		0.1			1.5
Whatcom	all cities & PTBA	1.0	0.6		0.1					1.7
Whitman	entire county	1.0			0.1					1.1
Yakima	Yakima (city)	1.0	0.3		0.1					1.4

\* These local tax rates are in addition to the 6.5% state tax rate. Thus, the highest combined sales/use tax rate on all taxable items in Washington is currently 8.9% in part of Snohomish County.

\*\* The statewide average local sales/use tax rate is estimated to be 1.9%.

\*\*\* Bothell/Snohomish, Brier, Edmonds, Lynnwood, Mill Creek, Mountlake Terrace, Mukilteo, Woodway and PTBA.

Note: This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes (e.g., the 0.5% food/beverage tax in King County or hotel/motel taxes). PTBA = public transportation benefit area