



Spokane County Public Transportation Benefit Area (PTBA) Local Sales Tax Boundary Change Effective April 1, 2008

Effective April 1, 2008, the Spokane County Public Transportation Benefit Area (PTBA) has revised the boundaries of the PTBA to reflect the Spokane Urban Growth Boundary. The PTBA revision represents a reporting change only; **the rates have not changed**. The new boundaries are defined by the map enclosed with this special notice.

Due to the boundary change, persons or businesses within the Unincorporated Spokane County Revenue Development Area (RDA) will be subject to a new location code.

How to Report:

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
Unincorporated Areas	3200	.015	.065	.080
Unincorporated RDA	3290	.015	.065	.080
Unincorporated PTBA	3232	.021	.065	.086
Unincorporated PTBA RDA	3293	.021	.065	.086
Airway Heights	3201	.021	.065	.086
Cheney	3202	.021	.065	.086
Deer Park	3203	.015	.065	.080
Fairfield	3204	.015	.065	.080
Latah	3205	.015	.065	.080
Liberty Lake	3212	.021	.065	.086
Liberty Lake RDA	3292	.021	.065	.086
Medical Lake	3206	.021	.065	.086
Millwood	3207	.021	.065	.086
Rockford	3208	.015	.065	.080
Spangle	3209	.015	.065	.080
Spokane (City)	3210	.021	.065	.086
Spokane Valley	3213	.021	.065	.086
Waverly	3211	.015	.065	.080

(more)

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

Phone: 1-800-647-7706

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles (for up to the first thirty-six months of the lease) 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
Unincorporated Areas	3260	.014	.065	.079
Unincorporated RDA	3297	.014	.065	.079
Unincorporated PTBA	3282	.020	.065	.085
Unincorporated PTBA RDA	3296	.020	.065	.085
Airway Heights	3261	.020	.065	.085
Cheney	3262	.020	.065	.085
Deer Park	3263	.014	.065	.079
Fairfield	3264	.014	.065	.079
Latah	3265	.014	.065	.079
Liberty Lake	3272	.020	.065	.085
Liberty Lake RDA	3294	.020	.065	.085
Medical Lake	3266	.020	.065	.085
Millwood	3267	.020	.065	.085
Rockford	3268	.014	.065	.079
Spangle	3269	.014	.065	.079
Spokane (City)	3270	.020	.065	.085
Spokane Valley	3273	.020	.065	.085
Waverly	3271	.014	.065	.079

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 Liberty Lake RDA.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3292	10,000	00	.021	210	00
3294	50,000	00	.020	1000	00
TOTAL TAXABLE	60,000	00	TOTAL	1210	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

Represents retail sales/services.

Represents only motor vehicle sales/leases.

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still 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 <http://dor.wa.gov>. On the home page, click on the **Find a sales tax rate (GIS) link**.

This notice is being sent to businesses that have reported local sales or use tax to location codes 3200 and 3232 within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at <http://dor.wa.gov> or call the Department of Revenue at 1-800-647-7706.

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Spokane County Revised PTBA Boundary Effective April 1, 2008

