



Spokane County Emergency Communication Tax Car Dealers and Leasing Companies Effective October 1, 2008

Effective October 1, 2008, local sales and use tax within all of Spokane County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within Spokane 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 thirty-six months of the lease) will need to report using the following location codes and tax rates. After the first thirty-six months of motor vehicle leases, the original city/county code would be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorporated Areas - MVET	3260	.015	.065	.080
Unincorporated RDA - MVET	3297	.015	.065	.080
Unincorporated PTBA - MVET	3282	.021	.065	.086
Unincorporated PTBA RDA - MVET	3296	.021	.065	.086
Airway Heights - MVET	3261	.021	.065	.086
Cheney - MVET	3262	.021	.065	.086
Deer Park - MVET	3263	.015	.065	.080
Fairfield - MVET	3264	.015	.065	.080
Latah - MVET	3265	.015	.065	.080
Liberty Lake - MVET	3272	.021	.065	.086
Liberty Lake RDA - MVET	3294	.021	.065	.086
Medical Lake - MVET	3266	.021	.065	.086
Millwood - MVET	3267	.021	.065	.086
Rockford - MVET	3268	.015	.065	.080
Spangle - MVET	3269	.015	.065	.080
Spokane (City) - MVET	3270	.021	.065	.086
Spokane Valley - MVET	3273	.021	.065	.086
Waverly - MVET	3271	.015	.065	.080

(More)

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 codes and tax rates:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorporated Areas	3200	.016	.065	.081
Unincorporated RDA	3290	.016	.065	.081
Unincorporated PTBA	3232	.022	.065	.087
Unincorporated PTBA RDA	3293	.022	.065	.087
Airway Heights	3201	.022	.065	.087
Cheney	3202	.022	.065	.087
Deer Park	3203	.016	.065	.081
Fairfield	3204	.016	.065	.081
Latah	3205	.016	.065	.081
Liberty Lake	3212	.022	.065	.087
Liberty Lake RDA	3292	.022	.065	.087
Medical Lake	3206	.022	.065	.087
Millwood	3207	.022	.065	.087
Rockford	3208	.016	.065	.081
Spangle	3209	.016	.065	.081
Spokane (City)	3210	.022	.065	.087
Spokane Valley	3213	.022	.065	.087
Waverly	3211	.016	.065	.081

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 Spokane County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3200	10,000	00	.016	160	00
3260	50,000	00	.015	750	00
TOTAL TAXABLE	60,000	00	TOTAL	910	00
Tax Classification		Taxable Amount	Rate	Tax Due	
Motor Vehicle Sales/Leases		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 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 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 1-800-647-7706.

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

Phone: 1-800-647-7706

For tax assistance, visit 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.