

## Walla Walla County Transportation Tax Car Dealers and Leasing Companies Effective July 1, 2010

*Effective July 1, 2010*, sales and use tax within the Walla Walla County Public Transportation Benefit Area (PTBA) will increase three-tenths of one percent (.003). The tax will be used for transportation purposes.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within College Place (3601), Walla Walla (City) (3604), and the Walla Walla County Unincorporated PTBA (3636). Persons or businesses within these areas 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	3650	.012	.065	.077
Unincorporated PTBA - MVET	3686	.018	.065	.083
College Place - MVET	3651	.018	.065	.083
Prescott - MVET	3652	.012	.065	.077
Waitsburg - MVET	3653	.012	.065	.077
Walla Walla (City) - MVET	3654	.018	.065	.083

(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	3600	.015	.065	.080
Unincorporated PTBA	3636	.021	.065	.086
College Place	3601	.021	.065	.086
Prescott	3602	.015	.065	.080
Waitsburg	3603	.015	.065	.080
Walla Walla (City)	3604	.021	.065	.086

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 Walla Walla County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3601	10,000	00	.021	210	00
3651	50,000	00	.018	900	00
TOTAL TAXABLE	60,000	00	TOTAL	1,110	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](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 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 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](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.