

Local Sales/Use Tax Changes (Effective January 1, 2009)

Pierce County

The City of Puyallup will establish a Revenue Development Area (RDA) in order to undertake community revitalization. The RDA is an area within the City of Puyallup and activity within the RDA should be reported to location code 2771. The new location code represents a reporting change only; the rate has not changed.

Skagit County

The City of Mount Vernon will establish a Revenue Development Area (RDA) in order to undertake community revitalization. The RDA is an area within the City of Mount Vernon and activity within the RDA should be reported to location code 2967. The new location code represents a reporting change only; the rate has not changed.

Whatcom County

Local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

Yakima County

The City of Yakima will establish a Revenue Development Area (RDA) in order to undertake community revitalization. The RDA is an area within the City of Yakima and activity within the RDA should be reported to location code 3983. The new location code represents a reporting change only; the rate has not changed.

All businesses that report sales or leases of motor vehicles within the RDA (for up to the first thirty-six months of the lease) will need to report to location code 3993 City of Yakima. The new location code represents a reporting change only; the rate has not changed.



Filing your taxes online is fast, convenient and secure, and saves paper. Which saves trees.

In the last six months, more Washington State business tax returns have been filed online than on paper.

Visit our web site at

dor.wa.gov

Need help? Call us weekdays
8 a.m. to 5 p.m. at 1-877-345-3353.



A 2.5% processing fee will apply.

Washington State Department of Revenue

Motor Vehicle Sales, Leases, and Rentals

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price.

This tax is in addition to the state and local sales tax. It is not due if the rental car tax applies.

Annexations - Boundary Changes

(Effective January 1, 2009)

The following locations have annexations/boundary changes this quarter. Please see our GIS system at dor.wa.gov for details.

Clark County

Battle Ground

La Center

Columbia County

Dayton

Grant County

George

Moses Lake (two annexations)

Grays Harbor County

Elma (four annexations)

Montesano (two annexations)

King County

Bellevue

Issaquah

Renton (two annexations)

Kitsap County

Port Orchard

Okanogan County

Twisp

Snohomish County

Granite Falls (two annexations)

Thurston County

Yelm

Whitman County

Colton

Pullman

Yakima County

Granger

Yakima (two annexations)

Local Sales & Use Tax Rates & Changes

Local Sales and Use Tax Rates

Effective January 1 - March 31, 2009

(Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 4.

Location		Sales/Use Tax				Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
ADAMS						FRANKLIN					
Unincorp. Areas.....	0100	.011	.065	.076		Unincorp. Areas.....	1100	.012	.065	.077	
Hatton.....	0101	.011	.065	.076		Unincorp. P.T.B.A.*.....	1111	.018	.065	.083	
Lind.....	0102	.011	.065	.076		Connell.....	1101	.012	.065	.077	
Othello.....	0103	.011	.065	.076		Kahlotus.....	1102	.012	.065	.077	
Ritzville.....	0104	.011	.065	.076		Mesa.....	1103	.012	.065	.077	
Wash Tucna.....	0105	.011	.065	.076		Pasco.....	1104	.018	.065	.083	
ASOTIN						GARFIELD					
Unincorp. Areas.....	0200	.010	.065	.075		Unincorp. Areas.....	1200	.010	.065	.075	
Asotin (City).....	0201	.010	.065	.075		Pomeroy.....	1201	.010	.065	.075	
Clarkston.....	0202	.010	.065	.075		GRANT					
BENTON						Unincorp. Areas.....	1300	.014	.065	.079	
Unincorp. Areas.....	0300	.012	.065	.077		Coulee City.....	1301	.014	.065	.079	
Unincorp. P.T.B.A.*.....	0333	.018	.065	.083		Electric City.....	1302	.014	.065	.079	
Benton City.....	0301	.018	.065	.083		Ephrata.....	1303	.014	.065	.079	
Kennewick.....	0302	.018	.065	.083		George.....	1304	.014	.065	.079	
Prosser.....	0303	.018	.065	.083		Grand Coulee.....	1305	.014	.065	.079	
Richland.....	0304	.018	.065	.083		Hartline.....	1306	.014	.065	.079	
West Richland.....	0305	.018	.065	.083		Krupp.....	1307	.014	.065	.079	
CHELAN						Mattawa.....	1308	.014	.065	.079	
Unincorp. Areas.....	0400	.015	.065	.080		Moses Lake.....	1309	.014	.065	.079	
Cashmere.....	0401	.015	.065	.080		Quincy.....	1310	.014	.065	.079	
Chelan (City).....	0402	.015	.065	.080		Royal City.....	1311	.014	.065	.079	
Entiat.....	0403	.015	.065	.080		Soap Lake.....	1312	.014	.065	.079	
Leavenworth.....	0404	.015	.065	.080		Warden.....	1313	.014	.065	.079	
Wenatchee.....	0405	.015	.065	.080		Wilson Creek.....	1315	.014	.065	.079	
CLALLAM						GRAYS HARBOR					
Unincorp. Areas.....	0500	.019	.065	.084		Unincorp. Areas.....	1400	.018	.065	.083	
Forks.....	0501	.019	.065	.084		Aberdeen.....	1401	.018	.065	.083	
Port Angeles.....	0502	.019	.065	.084		Cosmopolis.....	1402	.018	.065	.083	
Sequim.....	0503	.019	.065	.084		Elma.....	1403	.018	.065	.083	
CLARK						Hoquiam.....	1404	.018	.065	.083	
Unincorp. Areas.....	0600	.012	.065	.077		McCleary.....	1405	.018	.065	.083	
Unincorp. P.T.B.A.*.....	0666	.017	.065	.082		Montesano.....	1406	.018	.065	.083	
Battle Ground.....	0601	.017	.065	.082		Oakville.....	1407	.018	.065	.083	
Camas.....	0602	.017	.065	.082		Ocean Shores.....	1409	.018	.065	.083	
La Center.....	0603	.017	.065	.082		Westport.....	1408	.018	.065	.083	
Ridgefield.....	0604	.017	.065	.082		ISLAND					
Vancouver.....	0605	.017	.065	.082		Unincorp. Areas.....	1500	.019	.065	.084	
Vancouver RDA. ±±.....	0665	.017	.065	.082		Coupeville.....	1501	.019	.065	.084	
Washougal.....	0606	.017	.065	.082		Langley.....	1502	.019	.065	.084	
Yacolt.....	0607	.017	.065	.082		Oak Harbor.....	1503	.019	.065	.084	
COLUMBIA						JEFFERSON					
Unincorp. Areas.....	0700	.014	.065	.079		Unincorp. Areas.....	1600	.019	.065	.084	
Dayton.....	0701	.014	.065	.079		Port Townsend.....	1601	.019	.065	.084	
Starbuck.....	0702	.014	.065	.079		KING					
COWLITZ						Unincorp. Areas.....	1700	.025	.065	.090	.005
Unincorp. Areas.....	0800	.011	.065	.076		Unincorp. Non-RTA.....	4000	.021	.065	.086	.005
Castle Rock.....	0801	.011	.065	.076		Algona.....	1701	.025	.065	.090	.005
Kalama.....	0802	.011	.065	.076		Auburn/King.....	1702	.025	.065	.090	.005
Kelso.....	0803	.012	.065	.077		Beaux Arts Village.....	1703	.025	.065	.090	.005
Longview.....	0804	.012	.065	.077		Bellevue.....	1704	.025	.065	.090	.005
Woodland.....	0805	.011	.065	.076		Black Diamond.....	1705	.021	.065	.086	.005
DOUGLAS						Bothell/King.....	1706	.025	.065	.090	.005
Unincorp. Areas.....	0900	.011	.065	.076		Bothell/King RDA. ±±.....	1766	.025	.065	.090	.005
Unincorp. P.T.B.A.*.....	0909	.015	.065	.080		Burien.....	1734	.025	.065	.090	.005
Bridgeport.....	0901	.011	.065	.076		Carnation.....	1707	.021	.065	.086	.005
E. Wenatchee.....	0902	.015	.065	.080		Clyde Hill.....	1708	.025	.065	.090	.005
Mansfield.....	0903	.011	.065	.076		Covington.....	1712	.021	.065	.086	.005
Rock Island.....	0904	.015	.065	.080		Des Moines.....	1709	.025	.065	.090	.005
Waterville.....	0905	.015	.065	.080		Duvall.....	1710	.021	.065	.086	.005
FERRY						Enumclaw.....	1711	.021	.065	.086	.005
Unincorp. Areas.....	1000	.011	.065	.076		Federal Way.....	1732	.025	.065	.090	.005
Republic.....	1001	.011	.065	.076		Federal Way RDA. ±±.....	1792	.025	.065	.090	.005

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
KING (cont.)					
Hunts Point.....	1713	.025	.065	.090	.005
Issaquah.....	1714	.025	.065	.090	.005
Issaquah Non-RTA.....	4014	.021	.065	.086	.005
Kenmore.....	1738	.025	.065	.090	.005
Kent.....	1715	.025	.065	.090	.005
Kent Non-RTA.....	4015	.021	.065	.086	.005
Kirkland.....	1716	.025	.065	.090	.005
Lake Forest Park.....	1717	.025	.065	.090	.005
Maple Valley.....	1720	.021	.065	.086	.005
Medina.....	1718	.025	.065	.090	.005
Mercer Island.....	1719	.025	.065	.090	.005
Milton/King.....	1731	.025	.065	.090	.005
Newcastle.....	1736	.025	.065	.090	.005
Normandy Park.....	1721	.025	.065	.090	.005
North Bend.....	1722	.021	.065	.086	.005
Pacific/King.....	1723	.025	.065	.090	.005
Redmond.....	1724	.025	.065	.090	.005
Redmond Non-RTA.....	4024	.021	.065	.086	.005
Renton.....	1725	.025	.065	.090	.005
Renton Non-RTA.....	4025	.021	.065	.086	.005
Sammamish.....	1739	.025	.065	.090	.005
Sammamish Non-RTA.....	4039	.021	.065	.086	.005
SeaTac.....	1733	.025	.065	.090	.005
Seattle.....	1726	.025	.065	.090	.005
Shoreline.....	1737	.025	.065	.090	.005
Skykomish.....	1727	.021	.065	.086	.005
Snoqualmie.....	1728	.021	.065	.086	.005
Tukwila.....	1729	.025	.065	.090	.005
Woodinville.....	1735	.025	.065	.090	.005
Yarrow Point.....	1730	.025	.065	.090	.005
KITSAP					
Unincorp. Areas.....	1800	.021	.065	.086	
Bainbridge Island.....	1804	.021	.065	.086	
Bremerton.....	1801	.021	.065	.086	
Port Orchard.....	1802	.021	.065	.086	
Poulsbo.....	1803	.021	.065	.086	
KITTITAS					
Unincorp. Areas.....	1900	.015	.065	.080	
Cle Elum.....	1901	.015	.065	.080	
Ellensburg.....	1902	.015	.065	.080	
Kittitas (City).....	1903	.015	.065	.080	
Roslyn.....	1904	.015	.065	.080	
South Cle Elum.....	1905	.015	.065	.080	
KLICKITAT					
Unincorp. Areas.....	2000	.005	.065	.070	
Bingen.....	2001	.010	.065	.075	
Goldendale.....	2002	.010	.065	.075	
White Salmon.....	2003	.010	.065	.075	
LEWIS					
Unincorp. Areas.....	2100	.012	.065	.077	
Centralia.....	2101	.014	.065	.079	
Chehalis.....	2102	.014	.065	.079	
Morton.....	2103	.012	.065	.077	
Mossyrock.....	2104	.012	.065	.077	
Napavine.....	2105	.012	.065	.077	
Pe Ell.....	2106	.012	.065	.077	
Toledo.....	2107	.012	.065	.077	
Vader.....	2108	.012	.065	.077	
Winlock.....	2109	.012	.065	.077	
LINCOLN					
Unincorp. Areas.....	2200	.012	.065	.077	
Almira.....	2201	.012	.065	.077	
Creston.....	2202	.012	.065	.077	
Davenport.....	2203	.012	.065	.077	
Harrington.....	2204	.012	.065	.077	
Odessa.....	2205	.012	.065	.077	
Reardan.....	2206	.012	.065	.077	
Sprague.....	2207	.012	.065	.077	
Wilbur.....	2208	.012	.065	.077	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
MASON					
Unincorp. Areas.....	2300	.019	.065	.084	
Shelton.....	2301	.019	.065	.084	
OKANOGAN					
Unincorp. Areas.....	2400	.012	.065	.077	
Brewster.....	2401	.012	.065	.077	
Conconully.....	2402	.012	.065	.077	
Coulee Dam.....	2403	.012	.065	.077	
Elmer City.....	2404	.012	.065	.077	
Nespelem.....	2405	.012	.065	.077	
Okanogan (City).....	2406	.012	.065	.077	
Omak.....	2407	.012	.065	.077	
Oroville.....	2408	.012	.065	.077	
Pateros.....	2409	.012	.065	.077	
Riverside.....	2410	.012	.065	.077	
Tonasket.....	2411	.012	.065	.077	
Twisp.....	2412	.012	.065	.077	
Winthrop.....	2413	.012	.065	.077	
PACIFIC					
Unincorp. Areas.....	2500	.013	.065	.078	
Ilwaco.....	2501	.013	.065	.078	
Long Beach.....	2502	.013	.065	.078	
Raymond.....	2503	.013	.065	.078	
South Bend.....	2504	.013	.065	.078	
PEND OREILLE					
Unincorp. Areas.....	2600	.011	.065	.076	
Cusick.....	2601	.011	.065	.076	
Ione.....	2602	.011	.065	.076	
Metaline.....	2603	.011	.065	.076	
Metaline Falls.....	2604	.011	.065	.076	
Newport.....	2605	.011	.065	.076	
PIERCE (Eff. 1/1/09)					
Unincorp. Areas.....	2700	.017	.065	.082	
Unincorp. Areas Non-RTA.....	4100	.013	.065	.078	
Unincorp. P.T.B.A.*.....	2727	.023	.065	.088	
Unincorp. P.T.B.A.* Non-RTA.....	4127	.019	.065	.084	
Unincorp. P.T.B.A.* HBZ. ±.....	2787	.019	.065	.084	
Auburn/Pierce.....	2724	.023	.065	.088	
Bonney Lake.....	2701	.023	.065	.088	
Bonney Lake Non-RTA.....	4101	.019	.065	.084	
Buckley.....	2702	.019	.065	.084	
Carbonado.....	2703	.013	.065	.078	
DuPont.....	2704	.023	.065	.088	
Eatonville.....	2705	.013	.065	.078	
Edgewood.....	2720	.023	.065	.088	
Fife.....	2706	.023	.065	.088	
Fircrest.....	2707	.023	.065	.088	
Gig Harbor.....	2708	.019	.065	.084	
Gig Harbor HBZ ±.....	2788	.019	.065	.084	
Lakewood.....	2721	.023	.065	.088	
Milton/Pierce.....	2709	.023	.065	.088	
Orting.....	2710	.023	.065	.088	
Pacific/Pierce.....	2723	.023	.065	.088	
Puyallup.....	2711	.023	.065	.088	
Puyallup RDA ±±.....	2771	.023	.065	.088	
Roy.....	2712	.013	.065	.078	
Ruston.....	2713	.023	.065	.088	
South Prairie.....	2714	.013	.065	.078	
Steilacoom.....	2715	.023	.065	.088	
Sumner.....	2716	.023	.065	.088	
Tacoma.....	2717	.023	.065	.088	
University Place.....	2719	.023	.065	.088	
Wilkeson.....	2718	.013	.065	.078	
SAN JUAN					
Unincorp. Areas.....	2800	.012	.065	.077	
Friday Harbor.....	2801	.012	.065	.077	
SKAGIT (Eff. 1/1/09)					
Unincorp. Areas.....	2900	.013	.065	.078	
Unincorp. P.T.B.A.*.....	2929	.015	.065	.080	
Anacortes.....	2901	.015	.065	.080	
Burlington.....	2902	.015	.065	.080	
Concrete.....	2903	.015	.065	.080	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
SKAGIT (cont.) (Eff. 1/1/09)					
Hamilton.....	2904	.015	.065	.080	
La Conner.....	2905	.015	.065	.080	
Lyman.....	2906	.015	.065	.080	
Mount Vernon.....	2907	.015	.065	.080	
Mount Vernon RDA ±±.....	2967	.015	.065	.080	
Sedro Woolley.....	2908	.015	.065	.080	
SKAMANIA					
Unincorp. Areas.....	3000	.005	.065	.070	
North Bonneville.....	3001	.010	.065	.075	
Stevenson.....	3002	.005	.065	.070	
SNOHOMISH					
Unincorp. Areas.....	3100	.015	.065	.080	
Unincorp. Areas Non-RTA.....	4200	.011	.065	.076	
Unincorp. P.T.B.A.*.....	3131	.024	.065	.089	
Unincorp. P.T.B.A.* Non-RTA.....	4231	.020	.065	.085	
Arlington.....	3101	.020	.065	.085	
Bothell/Snohomish.....	3120	.024	.065	.089	
Brier.....	3102	.024	.065	.089	
Darrington.....	3103	.020	.065	.085	
Edmonds.....	3104	.024	.065	.089	
Everett.....	3105	.021	.065	.086	
Everett Non-RTA.....	4205	.017	.065	.082	
Everett RDA ±±.....	3165	.021	.065	.086	
Gold Bar.....	3106	.020	.065	.085	
Granite Falls.....	3107	.020	.065	.085	
Index.....	3108	.020	.065	.085	
Lake Stevens.....	3109	.020	.065	.085	
Lynnwood.....	3110	.024	.065	.089	
Marysville.....	3111	.020	.065	.085	
Mill Creek.....	3119	.024	.065	.089	
Monroe.....	3112	.020	.065	.085	
Mountlake Terrace.....	3113	.024	.065	.089	
Mukilteo.....	3114	.024	.065	.089	
Snohomish (City).....	3115	.020	.065	.085	
Stanwood.....	3116	.020	.065	.085	
Sultan.....	3117	.020	.065	.085	
Woodway.....	3118	.024	.065	.089	
SPOKANE					
Unincorp. Areas.....	3200	.016	.065	.081	
Unincorp. Areas RDA ±±.....	3290	.016	.065	.081	
Unincorp. P.T.B.A.*.....	3232	.022	.065	.087	
Unincorp. P.T.B.A.* 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	
STEVENS					
Unincorp. Areas.....	3300	.011	.065	.076	
Chewelah.....	3301	.011	.065	.076	
Colville.....	3302	.011	.065	.076	
Kettle Falls.....	3303	.011	.065	.076	
Marcus.....	3304	.011	.065	.076	
Northport.....	3305	.011	.065	.076	
Springdale.....	3306	.011	.065	.076	
THURSTON					
Unincorp. Areas.....	3400	.013	.065	.078	
Unincorp. P.T.B.A.*.....	3434	.019	.065	.084	
Bucoda.....	3401	.013	.065	.078	
Lacey.....	3402	.019	.065	.084	
Olympia.....	3403	.019	.065	.084	
Rainier.....	3404	.013	.065	.078	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	KCF&B (2)
THURSTON (cont.)					
Tenino.....	3405	.013	.065	.078	
Tumwater.....	3406	.019	.065	.084	
Yelm.....	3407	.019	.065	.084	
WAHIAKUM					
Unincorp. Areas.....	3500	.010	.065	.075	
Cathlamet.....	3501	.010	.065	.075	
WALLA WALLA					
Unincorp. Areas.....	3600	.015	.065	.080	
Unincorp. P.T.B.A.*.....	3636	.018	.065	.083	
College Place.....	3601	.018	.065	.083	
Prescott.....	3602	.015	.065	.080	
Waitsburg.....	3603	.015	.065	.080	
Walla Walla (City).....	3604	.018	.065	.083	
WHATCOM (Eff. 1/1/09)					
Unincorp. Areas.....	3700	.014	.065	.079	
Unincorp. P.T.B.A.*.....	3737	.020	.065	.085	
Bellingham.....	3701	.020	.065	.085	
Bellingham RDA ±±.....	3781	.020	.065	.085	
Blaine.....	3702	.020	.065	.085	
Everson.....	3703	.020	.065	.085	
Ferndale.....	3704	.020	.065	.085	
Lynden.....	3705	.020	.065	.085	
Nooksack.....	3706	.020	.065	.085	
Sumas.....	3707	.020	.065	.085	
WHITMAN					
Unincorp. Areas.....	3800	.013	.065	.078	
Albion.....	3801	.013	.065	.078	
Colfax.....	3802	.013	.065	.078	
Colton.....	3803	.013	.065	.078	
Endicott.....	3804	.013	.065	.078	
Farmington.....	3805	.013	.065	.078	
Garfield.....	3806	.013	.065	.078	
La Crosse.....	3807	.013	.065	.078	
Lamont.....	3808	.013	.065	.078	
Malden.....	3809	.013	.065	.078	
Oakesdale.....	3810	.013	.065	.078	
Palouse.....	3811	.013	.065	.078	
Pullman.....	3812	.013	.065	.078	
Rosalia.....	3813	.013	.065	.078	
St. John.....	3814	.013	.065	.078	
Tekoa.....	3815	.013	.065	.078	
Uniontown.....	3816	.013	.065	.078	
YAKIMA (Eff. 1/1/09)					
Unincorp. Areas.....	3900	.014	.065	.079	
Grandview.....	3901	.014	.065	.079	
Granger.....	3902	.014	.065	.079	
Harrah.....	3903	.014	.065	.079	
Mabton.....	3904	.014	.065	.079	
Moxee City.....	3905	.014	.065	.079	
Naches.....	3906	.014	.065	.079	
Selah.....	3907	.017	.065	.082	
Sunnyside.....	3908	.014	.065	.079	
Tieton.....	3909	.014	.065	.079	
Toppenish.....	3910	.014	.065	.079	
Union Gap.....	3911	.016	.065	.081	
Wapato.....	3912	.014	.065	.079	
Yakima (City).....	3913	.017	.065	.082	
Yakima (City) RDA ±±.....	3983	.017	.065	.082	
Zillah.....	3914	.014	.065	.079	

Footnotes:

(1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate, and Regional Transit Authority (RTA) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.*

(2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns, and bars. (See WAC 458-20-12401).

± Hospital Benefit Zone

±± Revenue Development Area

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

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.