

## WASHINGTON STATE DEPARTMENT OF REVENUE LOCAL SALES TAX CHANGE

## Unincorporated Pierce County Non-RTA Retail Sales Tax New Location Codes Effective July 1, 2021

**Effective July 1, 2021**, new location codes are established within certain areas of the Nisqually Tribe's boundary. Lodging activity between non-tribal businesses and non-tribal members within these areas, defined by the attached map, should be reported to location code 4403. The new location code represents a reporting change only; **the rate has not changed**.

The location code for lodging businesses with 26 rooms or more is:

Location	Location	Retail Sales	Lodging	Total Combined
	Code	Tax Rate	Tax Rate	Tax Rate
Nisqually Tribe – Unincorporated Pierce County Non-RTA Lodging	4403	.078	.05	.128

The location code for lodging businesses with 25 rooms or fewer is:

Location	Location	Retail Sales	Lodging	Total Combined
	Code	Tax Rate	Tax Rate	Tax Rate
Nisqually Tribe – Unincorporated Pierce County Non-RTA	4103	.080	.02	.10

For tribal owned or tribal member owned businesses, please continue to report to the existing location code.

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 or use tax rate** link.

This notice is being sent to businesses that have reported local sales or use tax to Unincorporated Pierce County Non-RTA within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.

## **Nisqually Tribe – Unincorporated Pierce County Non-RTA Lodging (4403)**

Lodging activity between non-tribal businesses and non-tribal members in the brown colored area that is within Unincorporated Pierce County Non-RTA should be reported to location code 4403.

To determine the proper codes and rates of local sales tax, we recommend you access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales or use tax rate** link.

