

Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective January 1 - March 31, 2018

Local sales/use tax changes

(Effective January 1, 2018)

City of Blaine

Sales and use tax within the City of Blaine will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Pacific County

Sales and use tax within all of Pacific County will increase one-tenths of one percent (.001). The tax will be used for criminal justice purposes.

City of Port Angeles

Sales and use tax within the City of Port Angeles will increase two-tenths of one percent (.002). The tax will be used for transportation services.

What do I do with collected sales tax?

We recommend that retailers:

- Set up a separate bank account and deposit your collected sales tax into this account. That way, you have the funds available when your tax return is due.
- Make it a habit to physically separate retail sales tax from other business revenues, if you aren't able to open a separate bank account.
- Contact us and request to change how often you file (we call this "filing frequency"). You can change from quarterly to monthly, for example. This lessens your burden of managing your collected sales tax (held in trust), because it increases how often you send in that amount.

My DOR secure portal to include tax and business licensing

On March 19, 2018, the Washington State Dept. of Revenue will launch My DOR as the secure portal for all online services. Businesses will be able to access all their tax and business licensing accounts using their SecureAccess Washington (SAW) login. There will be a new look for the online excise tax return, reseller permit application, tax credits application, and bill pay. The Department will retire their existing online service portal, My Account, and taxpayers will begin filing electronically and accessing their tax accounts in My DOR.

For more information, visit dor.wa.gov beginning January 2018.

How do I find local sales tax rates and codes?

Use our Tax Rate Lookup tool to know how much sales tax to charge your customers. All you need is the physical address or zip+4 of your business location or ship-to address. You will receive the local sales tax rate, corresponding local tax code, and a confirmation number.

We also offer a mobile version of this tool for download on both iOS and Android platforms. You can find the tool at dor.wa.gov/TaxRateLookup.

Changes for marketplace facilitators, remote sellers and referrers

Beginning January 1, 2018, marketplace facilitators and remote sellers with sales of \$10,000 or more to Washington consumers must either:

- Collect sales/use tax on sales to Washington consumers
- Follow the specific notice and reporting requirements explained on the Department's website at dor.wa.gov/marketplacefairness

What is a marketplace facilitator?

Generally, a marketplace facilitator contracts with sellers to facilitate sales of a seller's product through a physical or electronic marketplace.

What is a remote seller?

Generally, a remote seller is a seller who does not have a physical presence in Washington and makes retail sales into Washington.

What is a referrer?

- Contracts or otherwise agrees with a seller to list or advertise one or more items for sale in any medium, including a web site or catalog
- Receives payment from the seller for the listing or advertisement
- Transfers a purchaser to a seller or an affiliated person to complete the sale
- Does not collect receipts from the purchasers for the transaction
- Does not provide the marketplace seller's shipping terms
- Does not advertise whether a marketplace seller charges sales tax

The definition of "referrer" does not include a person that:

- Prints or publishes a newspaper (RCW 82.04.214)
- Provides internet advertising services

There are substantial penalty provisions associated with the failure to comply with the legislation EHB 2163, Chapter 28, Laws of 2017, Parts II and III.

Questions?

For more information, see our Marketplace Fairness webpage at dor.wa.gov/marketplacefairness.

Boundary changes (annexations)

(Effective January 1, 2018)

The following locations have annexations/boundary changes this quarter. To look up a specific address please see our tax rate lookup tool at dor.wa.gov for details.

Benton County

Richland

Chelan County

Wenatchee

Clark County

La Center

Vancouver

Grant County

Warden

Grays Harbor County

Elma

King County

Issaquah

Maple Valley

Redmond

Kitsap County

Bremerton

Mason County

Shelton

Pierce County

Bonney Lake

Snohomish County

Stanwood

Sultan

Thurston County

Lacey

Walla Walla County

College Place

Walla Walla

Whitman County

Pullman

Yakima County

Grandview

Local sales and use tax rates

Tax changes are blue and bolded

Effective January 1 - March 31, 2018

(We update tax rates every quarter. Please visit 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)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
ADAMS					FRANKLIN				
Unincorp. Areas.....	0100	.012	.065	.077	Unincorp. Areas.....	1100	.015	.065	.080
Hatton	0101	.012	.065	.077	Unincorp. PTBA*	1111	.021	.065	.086
Lind.....	0102	.012	.065	.077	Connell.....	1101	.015	.065	.080
Othello	0103	.014	.065	.079	Kahlotus.....	1102	.015	.065	.080
Ritzville	0104	.012	.065	.077	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.012	.065	.077	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.014	.065	.079
Asotin (City).....	0201	.012	.065	.077	Pomeroy	1201	.014	.065	.079
Clarkston	0202	.014	.065	.079	GRANT				
BENTON					Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.014	.065	.079
Unincorp. PTBA*	0333	.021	.065	.086	Electric City.....	1302	.014	.065	.079
Benton City.....	0301	.021	.065	.086	Ephrata.....	1303	.015	.065	.080
Kennewick.....	0302	.021	.065	.086	George.....	1304	.014	.065	.079
Prosser.....	0303	.021	.065	.086	Grand Coulee.....	1305	.014	.065	.079
Richland	0304	.021	.065	.086	Hartline	1306	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Krupp.....	1307	.014	.065	.079
CHELAN					Mattawa	1308	.016	.065	.081
Unincorp. Areas.....	0400	.017	.065	.082	Moses Lake	1309	.014	.065	.079
Cashmere	0401	.017	.065	.082	Quincy.....	1310	.014	.065	.079
Chelan (City).....	0402	.017	.065	.082	Royal City.....	1311	.014	.065	.079
Entiat.....	0403	.017	.065	.082	Soap Lake.....	1312	.014	.065	.079
Leavenworth.....	0404	.019	.065	.084	Warden.....	1313	.014	.065	.079
Wenatchee.....	0405	.019	.065	.084	Wilson Creek	1315	.014	.065	.079
CLALLAM (Eff. 1/1/18)					GRAYS HARBOR				
Unincorp. Areas.....	0500	.019	.065	.084	Unincorp. Areas.....	1400	.023	.065	.088
Forks.....	0501	.019	.065	.084	Aberdeen	1401	.0243	.065	.0893
Port Angeles.....	0502	.021	.065	.086	Cosmopolis.....	1402	.023	.065	.088
Sequim	0503	.022	.065	.087	Elma.....	1403	.023	.065	.088
CLARK					Hoquiam.....	1404	.023	.065	.088
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.023	.065	.088
Unincorp. PTBA*	0666	.019	.065	.084	Montesano.....	1406	.023	.065	.088
Battle Ground	0601	.019	.065	.084	Oakville	1407	.023	.065	.088
Camas	0602	.019	.065	.084	Ocean Shores.....	1409	.023	.065	.088
La Center	0603	.019	.065	.084	Westport.....	1408	.023	.065	.088
Ridgefield.....	0604	.019	.065	.084	ISLAND				
Vancouver.....	0605	.019	.065	.084	Unincorp. Areas.....	1500	.022	.065	.087
Washougal.....	0606	.019	.065	.084	Coupeville.....	1501	.022	.065	.087
Yacolt	0607	.019	.065	.084	Langley.....	1502	.022	.065	.087
COLUMBIA					Oak Harbor	1503	.022	.065	.087
Unincorp. Areas.....	0700	.016	.065	.081	JEFFERSON				
Dayton	0701	.018	.065	.083	Unincorp. Areas.....	1600	.025	.065	.090
Starbuck.....	0702	.016	.065	.081	Port Townsend.....	1601	.025	.065	.090
COWLITZ					KING				
Unincorp. Areas.....	0800	.013	.065	.078	Unincorp. Areas.....	1700	.035	.065	.100
Castle Rock	0801	.015	.065	.080	Unincorp. Non-RTA.....	4000	.021	.065	.086
Kalama.....	0802	.014	.065	.079	Algona	1701	.035	.065	.100
Kelso.....	0803	.016	.065	.081	Auburn/King	1702	.035	.065	.100
Longview.....	0804	.016	.065	.081	Auburn/King Non-RTA	4002	.021	.065	.086
Woodland.....	0805	.014	.065	.079	Beaux Arts Village.....	1703	.035	.065	.100
DOUGLAS					Bellevue	1704	.035	.065	.100
Unincorp. Areas.....	0900	.013	.065	.078	Bellevue Non-RTA	4004	.021	.065	.086
Unincorp. PTBA*	0909	.017	.065	.082	Black Diamond	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King	1706	.035	.065	.100
East Wenatchee.....	0902	.017	.065	.082	Burien	1734	.035	.065	.100
Mansfield.....	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.017	.065	.082	Clyde Hill.....	1708	.035	.065	.100
Waterville	0905	.017	.065	.082	Covington	1712	.021	.065	.086
FERRY					Des Moines.....	1709	.035	.065	.100
Unincorp. Areas.....	1000	.012	.065	.077	Duvall.....	1710	.021	.065	.086
Republic.....	1001	.012	.065	.077	Enumclaw	1711	.022	.065	.087
					Federal Way.....	1732	.035	.065	.100

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
KING (cont.)				
Hunts Point.....	1713	.035	.065	.100
Issaquah.....	1714	.035	.065	.100
Issaquah Non-RTA.....	4014	.021	.065	.086
Kenmore.....	1738	.035	.065	.100
Kent.....	1715	.035	.065	.100
Kent Non-RTA.....	4015	.021	.065	.086
Kirkland.....	1716	.035	.065	.100
Lake Forest Park.....	1717	.035	.065	.100
Maple Valley.....	1720	.021	.065	.086
Medina.....	1718	.035	.065	.100
Mercer Island.....	1719	.035	.065	.100
Milton/King.....	1731	.035	.065	.100
Newcastle.....	1736	.035	.065	.100
Newcastle Non-RTA.....	4036	.021	.065	.086
Normandy Park.....	1721	.035	.065	.100
North Bend.....	1722	.024	.065	.089
Pacific/King.....	1723	.035	.065	.100
Redmond.....	1724	.035	.065	.100
Redmond Non-RTA.....	4024	.021	.065	.086
Renton.....	1725	.035	.065	.100
Renton Non-RTA.....	4025	.021	.065	.086
Sammamish.....	1739	.035	.065	.100
Sammamish Non-RTA.....	4039	.021	.065	.086
SeaTac.....	1733	.035	.065	.100
Seattle.....	1726	.036	.065	.101
Shoreline.....	1737	.035	.065	.100
Skykomish.....	1727	.021	.065	.086
Snoqualmie.....	1728	.021	.065	.086
Tukwila.....	1729	.035	.065	.100
Woodinville.....	1735	.035	.065	.100
Woodinville Non-RTA.....	4035	.021	.065	.086
Yarrow Point.....	1730	.035	.065	.100
KITSAP				
Unincorp. Areas.....	1800	.025	.065	.090
Bainbridge Island.....	1804	.025	.065	.090
Bremerton.....	1801	.025	.065	.090
Port Orchard.....	1802	.025	.065	.090
Poulsbo.....	1803	.025	.065	.090
KITTITAS				
Unincorp. Areas.....	1900	.015	.065	.080
Cle Elum.....	1901	.015	.065	.080
Ellensburg.....	1902	.017	.065	.082
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	.013	.065	.078
Centralia.....	2101	.017	.065	.082
Chehalis.....	2102	.017	.065	.082
Morton.....	2103	.013	.065	.078
Mossyrock.....	2104	.013	.065	.078
Napavine.....	2105	.013	.065	.078
Pe Ell.....	2106	.013	.065	.078
Toledo.....	2107	.013	.065	.078
Vader.....	2108	.013	.065	.078
Winlock.....	2109	.013	.065	.078
LINCOLN				
Unincorp. Areas.....	2200	.015	.065	.080
Almira.....	2201	.015	.065	.080
Creston.....	2202	.015	.065	.080
Davenport.....	2203	.015	.065	.080
Harrington.....	2204	.015	.065	.080
Odessa.....	2205	.015	.065	.080
Reardan.....	2206	.015	.065	.080
Sprague.....	2207	.015	.065	.080
Wilbur.....	2208	.015	.065	.080

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
MASON				
Unincorp. Areas.....	2300	.020	.065	.085
Shelton.....	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas.....	2400	.012	.065	.077
Unincorp. PTBA*.....	2424	.016	.065	.081
Brewster.....	2401	.016	.065	.081
Conconully.....	2402	.016	.065	.081
Coulee Dam.....	2403	.012	.065	.077
Elmer City.....	2404	.012	.065	.077
Nespelem.....	2405	.012	.065	.077
Okanogan (City).....	2406	.017	.065	.082
Omak.....	2407	.016	.065	.081
Oroville.....	2408	.016	.065	.081
Pateros.....	2409	.016	.065	.081
Riverside.....	2410	.016	.065	.081
Tonasket.....	2411	.017	.065	.082
Twisp.....	2412	.019	.065	.084
Winthrop.....	2413	.017	.065	.082
PACIFIC (Eff. 1/1/18)				
Unincorp. Areas.....	2500	.016	.065	.081
Ilwaco.....	2501	.016	.065	.081
Long Beach.....	2502	.016	.065	.081
Raymond.....	2503	.016	.065	.081
South Bend.....	2504	.016	.065	.081
PEND OREILLE				
Unincorp. Areas.....	2600	.011	.065	.076
Cusick.....	2601	.011	.065	.076
Ione.....	2602	.011	.065	.076
Metline.....	2603	.011	.065	.076
Metline Falls.....	2604	.011	.065	.076
Newport.....	2605	.011	.065	.076
PIERCE				
Unincorp. Areas.....	2700	.028	.065	.093
Unincorp. Areas Non-RTA.....	4100	.014	.065	.079
Unincorp. Areas Non-RTA HBZ..... [±]	2789	.014	.065	.079
Unincorp. PTBA*.....	2727	.034	.065	.099
Unincorp. PTBA* Non-RTA.....	4127	.020	.065	.085
Unincorp. PTBA* HBZ..... [±]	2787	.020	.065	.085
Auburn/Pierce.....	2724	.034	.065	.099
Bonney Lake.....	2701	.028	.065	.093
Bonney Lake Non-RTA.....	4101	.014	.065	.079
Buckley.....	2702	.014	.065	.079
Carbonado.....	2703	.014	.065	.079
DuPont.....	2704	.028	.065	.093
Eatonville.....	2705	.014	.065	.079
Edgewood.....	2720	.034	.065	.099
Fife.....	2706	.034	.065	.099
Fircrest.....	2707	.034	.065	.099
Gig Harbor.....	2708	.020	.065	.085
Gig Harbor HBZ..... [±]	2788	.020	.065	.085
Lakewood.....	2721	.034	.065	.099
Milton/Pierce.....	2709	.034	.065	.099
Orting.....	2710	.028	.065	.093
Pacific/Pierce.....	2723	.034	.065	.099
Puyallup.....	2711	.034	.065	.099
Roy.....	2712	.015	.065	.080
Ruston.....	2713	.034	.065	.099
South Prairie.....	2714	.014	.065	.079
Steilacoom.....	2715	.034	.065	.099
Sumner.....	2716	.028	.065	.093
Tacoma.....	2717	.036	.065	.101
University Place.....	2719	.034	.065	.099
Wilkeson.....	2718	.014	.065	.079
SAN JUAN				
Unincorp. Areas.....	2800	.016	.065	.081
Friday Harbor.....	2801	.018	.065	.083
SKAGIT				
Unincorp. Areas.....	2900	.016	.065	.081
Unincorp. PTBA*.....	2929	.020	.065	.085
Anacortes.....	2901	.020	.065	.085

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington.....	2902	.020	.065	.085
Concrete.....	2903	.020	.065	.085
Hamilton.....	2904	.020	.065	.085
La Conner.....	2905	.020	.065	.085
Lyman.....	2906	.020	.065	.085
Mount Vernon.....	2907	.022	.065	.087
Sedro - Woolley.....	2908	.020	.065	.085
SKAMANIA				
Unincorp. Areas.....	3000	.012	.065	.077
North Bonneville.....	3001	.012	.065	.077
Stevenson.....	3002	.012	.065	.077
SNOHOMISH				
Unincorp. Areas.....	3100	.026	.065	.091
Unincorp. Areas Non-RTA.....	4200	.012	.065	.077
Unincorp. PTBA*.....	3131	.038	.065	.103
Unincorp. PTBA* Non-RTA.....	4231	.024	.065	.089
Arlington.....	3101	.026	.065	.091
Bothell/Snohomish.....	3120	.038	.065	.103
Brier.....	3102	.038	.065	.103
Darrington.....	3103	.024	.065	.089
Edmonds.....	3104	.038	.065	.103
Everett.....	3105	.032	.065	.097
Everett Non-RTA.....	4205	.018	.065	.083
Gold Bar.....	3106	.024	.065	.089
Granite Falls.....	3107	.024	.065	.089
Index.....	3108	.024	.065	.089
Lake Stevens.....	3109	.024	.065	.089
Lynnwood.....	3110	.039	.065	.104
Marysville.....	3111	.026	.065	.091
Mill Creek.....	3119	.039	.065	.104
Monroe.....	3112	.027	.065	.092
Mountlake Terrace.....	3113	.038	.065	.103
Mukilteo.....	3114	.038	.065	.103
Snohomish (City).....	3115	.026	.065	.091
Stanwood.....	3116	.026	.065	.091
Sultan.....	3117	.024	.065	.089
Woodway.....	3118	.038	.065	.103
SPOKANE				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. PTBA*.....	3232	.023	.065	.088
Airway Heights.....	3201	.025	.065	.090
Cheney.....	3202	.023	.065	.088
Deer Park.....	3203	.016	.065	.081
Fairfield.....	3204	.016	.065	.081
Latah.....	3205	.016	.065	.081
Liberty Lake.....	3212	.023	.065	.088
Medical Lake.....	3206	.023	.065	.088
Millwood.....	3207	.023	.065	.088
Rockford.....	3208	.016	.065	.081
Spangle.....	3209	.016	.065	.081
Spokane (City).....	3210	.023	.065	.088
Spokane Valley.....	3213	.023	.065	.088
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	.014	.065	.079
Unincorp. PTBA*.....	3434	.022	.065	.087
Bucoda.....	3401	.014	.065	.079
Lacey.....	3402	.024	.065	.089
Olympia.....	3403	.023	.065	.088
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater.....	3406	.024	.065	.089
Yelm.....	3407	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WAHKIAKUM				
Unincorp. Areas.....	3500	.011	.065	.076
Cathlamet.....	3501	.011	.065	.076
WALLA WALLA				
Unincorp. Areas.....	3600	.016	.065	.081
Unincorp. PTBA*.....	3636	.022	.065	.087
College Place.....	3601	.022	.065	.087
Prescott.....	3602	.016	.065	.081
Waitsburg.....	3603	.017	.065	.082
Walla Walla (City).....	3604	.024	.065	.089
WHATCOM (Eff. 1/1/18)				
Unincorp. Areas.....	3700	.014	.065	.079
Unincorp. PTBA*.....	3737	.020	.065	.085
Bellingham.....	3701	.022	.065	.087
Blaine.....	3702	.022	.065	.087
Everson.....	3703	.020	.065	.085
Ferndale.....	3704	.022	.065	.087
Lynden.....	3705	.022	.065	.087
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
LaCrosse.....	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				
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
Zillah.....	3914	.014	.065	.079

Footnotes:
(1) Combined sales tax includes 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.*

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* PTBA - Public Transportation Benefit Area

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.