

# Car Dealers and Leasing Companies Local Sales & Use Tax Rate Changes

Effective October 1 - December 31, 2016

## Local sales/use tax changes

(Effective October 1, 2016)

### City of Othello

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

### City of Mattawa

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

### City of Ellensburg

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

## Tools for finding local sales tax rates and codes

Operate your retail business knowing you are always charging your customers the right amount of sales tax. With our Tax Rate Lookup tools, 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 so you can operate with confidence knowing your sales tax rates are correct.

We also offer a mobile version of our Tax Rate Lookup tools for download on both iOS and Android platforms, perfect for those constantly on the move or on the work site. Our Tax Rate Lookup tools can be found by going to our website at [dor.wa.gov/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

## Does the Department grant sales tax refunds to Nonresident travelers?

No. Generally, residents of other states and countries must pay sales tax on purchases they make while in Washington when they take delivery of the goods in this state. If the traveler pays sales tax to the retailer, they will not qualify for a refund of the sales tax from the Department of Revenue.

There is a limited sales tax exemption for certain nonresidents. This exemption is limited to residents of certain other states and Canadian provinces that have a sales tax of 3 percent or less. Even under this program, the sales tax exemption must be granted by the retailer at the time of sale. If the visitor pays sales tax to the retailer, the Department will not grant refunds. For more, see our article at: <http://dor.wa.gov/Content/FindTaxesAndRates/RetailSalesTax/Nonresidents/default.aspx>

## Attend a free tax workshop

Business owners in Washington are responsible for knowing which taxes to report. To help new and small business owners, the Washington State Department of Revenue will offer, over the next three months, 16 free tax workshops at various locations around the state. If you can't attend in person, sign up for a live broadcast webinar that covers the same information. Participants will learn about Washington excise taxes, reporting classifications, deductions, tax incentives, sales tax collection and record-keeping requirements. Attendees receive a workbook and helpful reference guide to Revenue's rules and regulations. View a complete schedule of workshops offered statewide at [dor.wa.gov/Workshops](http://dor.wa.gov/Workshops), or watch a short streaming video version of the workshop at [dor.wa.gov/NBOvideo](http://dor.wa.gov/NBOvideo).

## Auto-generated or suggested gratuity added to an electronic check, bill, etc.

Many restaurants allow customers to pay through electronic means, applications (apps), on their customers' mobile devices, or through table kiosks, tablet computers, etc. accessed by customers.

Gratuity would be considered clearly voluntary and exempt from tax if the app or restaurant device did the following at the time of payment:

- makes clear that gratuity is voluntary by defaulting to a blank line or
- displaying \$0 value for the gratuity that the customer can freely adjust after the meal or service is provided and clearly makes the customer aware the gratuity is voluntary.

The above bulleted examples outline instances where the Department will presume that gratuity to be clearly voluntary. To the extent the opportunity to pay a gratuity differs from these examples, the Department will examine the facts and circumstances to determine whether or not the gratuity is 'clearly voluntary.' For more, see our Tax Topics article on Gratuities (Tips) at:

<http://dor.wa.gov/content/getaformorpublication/publicationbysubject/taxtopics/gratuities.aspx>

## The benefits of E-file

- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.



## Annexations - Boundary Changes

(Effective October 1, 2016)

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](http://dor.wa.gov) for details.

**Chelan County**  
Leavenworth

**Spokane County**  
Spokane

**Franklin County**  
Pasco

**Whitman County**  
Colfax

**Grant County**  
George  
Moses Lake

**King County**  
Redmond

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Car Dealers and Leasing Companies**  
**Local Sales and Use Tax Rates**

Effective October 1 - December 31, 2016

(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					
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)			
<b>ADAMS</b>							
Unincorp. Areas.....	0100	.012	.065	<b>.077</b>			
Hatton .....	0101	.012	.065	<b>.077</b>			
Lind.....	0102	.012	.065	<b>.077</b>			
<b>Othello T.B.D.**</b> .....	<b>0103</b>	<b>.014</b>	<b>.065</b>	<b>.079</b>			
Ritzville .....	0104	.012	.065	<b>.077</b>			
Washtucna .....	0105	.012	.065	<b>.077</b>			
<b>ASOTIN</b>							
Unincorp. Areas.....	0200	.012	.065	<b>.077</b>			
Asotin (City) .....	0201	.012	.065	<b>.077</b>			
Clarkston T.B.D.** .....	0202	.014	.065	<b>.079</b>			
<b>BENTON</b>							
Unincorp. Areas.....	0300	.0350	.015	.012	.065	<b>.080</b>	<b>.077</b>
Unincorp. P.T.B.A.* .....	0333	0383	.021	.018	.065	<b>.086</b>	<b>.083</b>
Benton City.....	0301	0351	.021	.018	.065	<b>.086</b>	<b>.083</b>
Kennewick.....	0302	0352	.021	.018	.065	<b>.086</b>	<b>.083</b>
Prosser .....	0303	0353	.021	.018	.065	<b>.086</b>	<b>.083</b>
Richland .....	0304	0354	.021	.018	.065	<b>.086</b>	<b>.083</b>
West Richland .....	0305	0355	.021	.018	.065	<b>.086</b>	<b>.083</b>
<b>CHELAN</b>							
Unincorp. Areas.....	0400	(2)	(2)			(2)	
Cashmere .....	0401	.017	.065	<b>.082</b>			
Chelan (City).....	0402	.017	.065	<b>.082</b>			
Entiat.....	0403	.017	.065	<b>.082</b>			
Leavenworth T.B.D.** .....	0404	0454	.019	.018	.065	<b>.084</b>	<b>.083</b>
Wenatchee.....	0405	.019	.065	<b>.084</b>			
<b>CLALLAM</b>							
Unincorp. Areas.....	0500	(2)	(2)			(2)	
Forks.....	0501	.019	.065	<b>.084</b>			
Port Angeles.....	0502	.019	.065	<b>.084</b>			
Sequim T.B.D.** .....	0503	0563	.022	.021	.065	<b>.087</b>	<b>.086</b>
<b>CLARK</b>							
Unincorp. Areas.....	0600	.012	.065	<b>.077</b>			
Unincorp. P.T.B.A.* .....	0666	.019	.065	<b>.084</b>			
Battle Ground .....	0601	.019	.065	<b>.084</b>			
Camas .....	0602	.019	.065	<b>.084</b>			
La Center .....	0603	.019	.065	<b>.084</b>			
Ridgefield .....	0604	.019	.065	<b>.084</b>			
Vancouver .....	0605	.019	.065	<b>.084</b>			
Washougal.....	0606	.019	.065	<b>.084</b>			
Yacolt .....	0607	.019	.065	<b>.084</b>			
<b>COLUMBIA</b>							
Unincorp. Areas.....	0700	.016	.065	<b>.081</b>			
Dayton T.B.D.** .....	0701	.018	.065	<b>.083</b>			
Starbuck.....	0702	.016	.065	<b>.081</b>			
<b>COWLITZ</b>							
Unincorp. Areas.....	0800	(2)	(2)			(2)	
Castle Rock T.B.D.** .....	0801	.012	.065	<b>.077</b>			
Kalama.....	0802	.014	.065	<b>.079</b>			
Kelso.....	0803	.012	.065	<b>.077</b>			
Longview.....	0804	.015	.065	<b>.080</b>			
Woodland.....	0805	0865	.013	.012	.065	<b>.078</b>	<b>.077</b>
<b>DOUGLAS</b>							
Unincorp. Areas.....	0900	.013	.065	<b>.078</b>			
Unincorp. P.T.B.A.* .....	0909	.017	.065	<b>.082</b>			
Bridgeport.....	0901	.012	.065	<b>.077</b>			
E. Wenatchee.....	0902	.017	.065	<b>.082</b>			
Mansfield.....	0903	.012	.065	<b>.077</b>			
Rock Island.....	0904	.017	.065	<b>.082</b>			
Waterville .....	0905	.017	.065	<b>.082</b>			
<b>FERRY</b>							
Unincorp. Areas.....	1000	.012	.065	<b>.077</b>			
Republic.....	1001	.012	.065	<b>.077</b>			

Location		Sales/Use Tax					
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)			
<b>FRANKLIN</b>							
Unincorp. Areas.....	1100	(2)	(2)			(2)	
Unincorp. P.T.B.A.* .....	1111	1150	.015	.012	.065	<b>.080</b>	<b>.077</b>
Connell .....	1101	1161	.021	.018	.065	<b>.086</b>	<b>.083</b>
Kahlotus.....	1102	1151	.015	.012	.065	<b>.080</b>	<b>.077</b>
Mesa.....	1103	1152	.015	.012	.065	<b>.080</b>	<b>.077</b>
Pasco.....	1104	1153	.015	.012	.065	<b>.080</b>	<b>.077</b>
1104	1154	.021	.018	.065	<b>.086</b>	<b>.083</b>	
<b>GARFIELD</b>							
Unincorp. Areas.....	1200	.010	.065	<b>.075</b>			
Pomeroy .....	1201	.010	.065	<b>.075</b>			
<b>GRANT</b>							
Unincorp. Areas.....	1300	.014	.065	<b>.079</b>			
Coulee City.....	1301	.014	.065	<b>.079</b>			
Electric City.....	1302	.014	.065	<b>.079</b>			
Ephrata.....	1303	1353	.015	.014	.065	<b>.080</b>	<b>.079</b>
George.....	1304	.014	.065	<b>.079</b>			
Grand Coulee .....	1305	.014	.065	<b>.079</b>			
Hartline .....	1306	.014	.065	<b>.079</b>			
Krupp.....	1307	.014	.065	<b>.079</b>			
<b>Mattawa T.B.D.**</b> .....	<b>1308</b>	<b>.016</b>	<b>.065</b>	<b>.081</b>			
Moses Lake .....	1309	.014	.065	<b>.079</b>			
Quincy.....	1310	.014	.065	<b>.079</b>			
Royal City.....	1311	.014	.065	<b>.079</b>			
Soap Lake.....	1312	.014	.065	<b>.079</b>			
Warden.....	1313	.014	.065	<b>.079</b>			
Wilson Creek .....	1315	.014	.065	<b>.079</b>			
<b>GRAYS HARBOR</b>							
Unincorp. Areas.....	1400	.020	.065	<b>.085</b>			
Aberdeen T.B.D.** .....	1401	.0213	.065	<b>.0863</b>			
Cosmopolis.....	1402	.020	.065	<b>.085</b>			
Elma.....	1403	.020	.065	<b>.085</b>			
Hoquiam.....	1404	.020	.065	<b>.085</b>			
McCleary.....	1405	.020	.065	<b>.085</b>			
Montesano.....	1406	.020	.065	<b>.085</b>			
Oakville .....	1407	.020	.065	<b>.085</b>			
Ocean Shores.....	1409	.020	.065	<b>.085</b>			
Westport.....	1408	.020	.065	<b>.085</b>			
<b>ISLAND</b>							
Unincorp. Areas.....	1500	.022	.065	<b>.087</b>			
Coupeville.....	1501	.022	.065	<b>.087</b>			
Langley.....	1502	.022	.065	<b>.087</b>			
Oak Harbor .....	1503	.022	.065	<b>.087</b>			
<b>JEFFERSON</b>							
Unincorp. Areas.....	1600	(2)	(2)			(2)	
Port Townsend.....	1601	1650	.025	.022	.065	<b>.090</b>	<b>.087</b>
1601	1651	.025	.022	.065	<b>.090</b>	<b>.087</b>	
<b>KING</b>							
Unincorp. Areas.....	1700	(2)	(2)			(2)	
Unincorp. Non-R.T.A.....	4000	.030	.065	<b>.095</b>			
Algona.....	1701	.021	.065	<b>.086</b>			
Auburn/King .....	1702	.030	.065	<b>.095</b>			
Auburn/King Non-R.T.A.....	4002	.021	.065	<b>.086</b>			
Beaux Arts Village.....	1703	.030	.065	<b>.095</b>			
Bellevue .....	1704	.030	.065	<b>.095</b>			
Bellevue Non-R.T.A.....	4004	.021	.065	<b>.086</b>			
Black Diamond.....	1705	.021	.065	<b>.086</b>			
Bothell/King .....	1706	.030	.065	<b>.095</b>			
Burien .....	1734	.030	.065	<b>.095</b>			
Carnation.....	1707	.021	.065	<b>.086</b>			
Clyde Hill.....	1708	.030	.065	<b>.095</b>			
Covington .....	1712	.021	.065	<b>.086</b>			
Des Moines .....	1709	.030	.065	<b>.095</b>			
Duvall.....	1710	.021	.065	<b>.086</b>			
Enumclaw T.B.D.** .....	1711	.022	.065	<b>.087</b>			

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>		(2)	(2)		
Federal Way	1732	.030	.065	.095	
Hunts Point	1713	.030	.065	.095	
Issaquah	1714	.030	.065	.095	
Issaquah Non-R.T.A.	4014	.021	.065	.086	
Kenmore	1738	.030	.065	.095	
Kent	1715	.030	.065	.095	
Kent Non-R.T.A.	4015	.021	.065	.086	
Kirkland	1716	.030	.065	.095	
Lake Forest Park	1717	.030	.065	.095	
Maple Valley	1720	.021	.065	.086	
Medina	1718	.030	.065	.095	
Mercer Island	1719	.030	.065	.095	
Milton/King	1731	.030	.065	.095	
Newcastle	1736	.030	.065	.095	
Newcastle Non-R.T.A.	4036	.021	.065	.086	
Normandy Park	1721	.030	.065	.095	
North Bend T.B.D.**	1722	1772 .024	.023 .065	.089	.088
Pacific/King	1723	.030	.065	.095	
Redmond	1724	.030	.065	.095	
Redmond Non-R.T.A.	4024	.021	.065	.086	
Renton	1725	.030	.065	.095	
Renton Non-R.T.A.	4025	.021	.065	.086	
Sammamish	1739	.030	.065	.095	
Sammamish Non-R.T.A.	4039	.021	.065	.086	
SeaTac	1733	.030	.065	.095	
Seattle T.B.D.**	1726	.031	.065	.096	
Shoreline	1737	.030	.065	.095	
Skykomish	1727	.021	.065	.086	
Snoqualmie	1728	.021	.065	.086	
Tukwila	1729	.030	.065	.095	
Woodinville	1735	.030	.065	.095	
Woodinville Non-R.T.A.	4035	.021	.065	.086	
Yarrow Point	1730	.030	.065	.095	
<b>KITSAP</b>					
Unincorp. Areas	1800	.022	.065	.087	
Bainbridge Island	1804	.022	.065	.087	
Bremerton	1801	.022	.065	.087	
Port Orchard	1802	.022	.065	.087	
Poulsbo	1803	.022	.065	.087	
<b>KITTITAS (Eff. 10/1/16)</b>		(2)	(2)		(2)
Unincorp. Areas	1900	1950 .015	.012 .065	.080	.077
Cle Elum	1901	1951 .015	.012 .065	.080	.077
Ellensburg T.B.D.**	1902	1952 .017	.014 .065	.082	.079
Kittitas (City)	1903	1953 .015	.012 .065	.080	.077
Roslyn	1904	1954 .015	.012 .065	.080	.077
South Cle Elum	1905	1955 .015	.012 .065	.080	.077
<b>KLICKITAT</b>					
Unincorp. Areas	2000	.005	.065	.070	
Bingen	2001	.010	.065	.075	
Goldendale	2002	.010	.065	.075	
White Salmon	2003	.010	.065	.075	
<b>LEWIS</b>					
Unincorp. Areas	2100	.013	.065	.078	
Centralia T.B.D.**	2101	.017	.065	.082	
Chehalis	2102	.015	.065	.080	
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	
<b>LINCOLN</b>					
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	

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>					
Sprague	2207	.012	.065	.077	
Wilbur	2208	.012	.065	.077	
<b>MASON</b>		(2)	(2)		(2)
Unincorp. Areas	2300	.020	.065	.085	
Shelton T.B.D.**	2301	2351 .023	.022 .065	.088	.087
<b>OKANOGAN</b>		(2)	(2)		(2)
Unincorp. Areas	2400	.012	.065	.077	
Unincorp. Areas P.B.T.A.*	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	2456 .017	.016 .065	.082	.081
Omak	2407	.016	.065	.081	
Oroville	2408	.016	.065	.081	
Pateros	2409	.016	.065	.081	
Riverside	2410	.016	.065	.081	
Tonasket	2411	2461 .017	.016 .065	.082	.081
Twisp	2412	2462 .017	.016 .065	.082	.081
Winthrop	2413	2463 .017	.016 .065	.082	.081
<b>PACIFIC</b>					
Unincorp. Areas	2500	.015	.065	.080	
Ilwaco	2501	.015	.065	.080	
Long Beach	2502	.015	.065	.080	
Raymond	2503	.015	.065	.080	
South Bend	2504	.015	.065	.080	
<b>PEND OREILLE</b>					
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	
<b>PIERCE</b>		(2)	(2)		(2)
Unincorp. Areas	2700	.023	.065	.088	
Unincorp. Areas Non-R.T.A.	4100	.014	.065	.079	
Unincorp. Areas Non-R.T.A. H.B.Z.±	2789	.014	.065	.079	
Unincorp. P.T.B.A.*	2727	.029	.065	.094	
Unincorp. P.T.B.A.* Non-R.T.A.	4127	.020	.065	.085	
Unincorp. P.T.B.A.* H.B.Z.±	2787	.020	.065	.085	
Auburn/Pierce	2724	.029	.065	.094	
Bonney Lake	2701	.023	.065	.088	
Bonney Lake Non-R.T.A.	4101	.014	.065	.079	
Buckley	2702	.014	.065	.079	
Carbonado	2703	.014	.065	.079	
DuPont	2704	.023	.065	.088	
Eatonville	2705	.014	.065	.079	
Edgewood	2720	.029	.065	.094	
Fife	2706	.029	.065	.094	
Fircrest	2707	.029	.065	.094	
Gig Harbor	2708	.020	.065	.085	
Gig Harbor H.B.Z.±	2788	.020	.065	.085	
Lakewood	2721	.029	.065	.094	
Milton/Pierce	2709	.029	.065	.094	
Orting	2710	.023	.065	.088	
Pacific/Pierce	2723	.029	.065	.094	
Puyallup	2711	.029	.065	.094	
Roy	2712	2762 .015	.014 .065	.080	.079
Ruston	2713	.029	.065	.094	
South Prairie	2714	.014	.065	.079	
Steilacoom	2715	.029	.065	.094	
Sumner	2716	.023	.065	.088	
Tacoma T.B.D.**	2717	.031	.065	.096	
University Place	2719	.029	.065	.094	
Wilkeson	2718	.014	.065	.079	
<b>SAN JUAN</b>		(2)	(2)		(2)
Unincorp. Areas	2800	2850 .016	.013 .065	.081	.078
Friday Harbor T.B.D.**	2801	2851 .018	.015 .065	.083	.080

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>SKAGIT</b>						
Unincorp. Areas.....	2900	2950 .016	.013	.065	<b>.081</b>	<b>.078</b>
Unincorp. P.T.B.A.* .....	2929	2959 .020	.017	.065	<b>.085</b>	<b>.082</b>
Anacortes .....	2901	2951 .020	.017	.065	<b>.085</b>	<b>.082</b>
Burlington .....	2902	2952 .020	.017	.065	<b>.085</b>	<b>.082</b>
Concrete .....	2903	2953 .020	.017	.065	<b>.085</b>	<b>.082</b>
Hamilton .....	2904	2954 .020	.017	.065	<b>.085</b>	<b>.082</b>
La Conner .....	2905	2955 .020	.017	.065	<b>.085</b>	<b>.082</b>
Lyman .....	2906	2956 .020	.017	.065	<b>.085</b>	<b>.082</b>
Mount Vernon .....	2907	2957 .020	.017	.065	<b>.085</b>	<b>.082</b>
Sedro-Woolley .....	2908	2958 .020	.017	.065	<b>.085</b>	<b>.082</b>
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000		.012	.065	<b>.077</b>	
North Bonneville .....	3001		.012	.065	<b>.077</b>	
Stevenson .....	3002		.012	.065	<b>.077</b>	
<b>SNOHOMISH</b>						
Unincorp. Areas.....	3100	(2)	(2)	.021	<b>.086</b>	(2)
Unincorp. Areas Non-R.T.A.....	4200			.012	<b>.077</b>	
Unincorp. P.T.B.A.* .....	3131			.033	<b>.098</b>	
Unincorp. P.T.B.A.* Non-R.T.A. ....	4231			.024	<b>.089</b>	
Arlington T.B.D.** .....	3101			.026	<b>.091</b>	
Bothell/Snohomish.....	3120			.033	<b>.098</b>	
Brier .....	3102			.033	<b>.098</b>	
Darrington .....	3103			.024	<b>.089</b>	
Edmonds .....	3104			.033	<b>.098</b>	
Everett .....	3105			.027	<b>.092</b>	
Everett Non-R.T.A.....	4205			.018	<b>.083</b>	
Gold Bar .....	3106			.024	<b>.089</b>	
Granite Falls.....	3107			.024	<b>.089</b>	
Index .....	3108			.024	<b>.089</b>	
Lake Stevens .....	3109			.024	<b>.089</b>	
Lynnwood .....	3110			.033	<b>.098</b>	
Marysville T.B.D.** .....	3111			.026	<b>.091</b>	
Mill Creek.....	3119	3169	.034	.033	<b>.099</b>	<b>.098</b>
Monroe T.B.D.** .....	3112	3162	.027	.026	<b>.092</b>	<b>.091</b>
Mountlake Terrace .....	3113			.033	<b>.098</b>	
Mukilteo.....	3114			.033	<b>.098</b>	
Snohomish (City) T.B.D.** .....	3115			.026	<b>.091</b>	
Stanwood T.B.D.** .....	3116			.026	<b>.091</b>	
Sultan.....	3117			.024	<b>.089</b>	
Woodway .....	3118			.033	<b>.098</b>	
<b>SPOKANE</b>						
Unincorp. Areas.....	3200	(2)	(2)	3260 .016	<b>.081</b>	<b>.080</b>
Unincorp. P.T.B.A.* .....	3232			3282 .022	<b>.087</b>	<b>.086</b>
Airway Heights T.B.D.** .....	3201			3261 .024	<b>.089</b>	<b>.088</b>
Cheney .....	3202			3262 .022	<b>.087</b>	<b>.086</b>
Deer Park.....	3203			3263 .016	<b>.081</b>	<b>.080</b>
Fairfield .....	3204			3264 .016	<b>.081</b>	<b>.080</b>
Latah .....	3205			3265 .016	<b>.081</b>	<b>.080</b>
Liberty Lake .....	3212			3272 .022	<b>.087</b>	<b>.086</b>
Medical Lake .....	3206			3266 .022	<b>.087</b>	<b>.086</b>
Millwood.....	3207			3267 .022	<b>.087</b>	<b>.086</b>
Rockford.....	3208			3268 .016	<b>.081</b>	<b>.080</b>
Spangle .....	3209			3269 .016	<b>.081</b>	<b>.080</b>
Spokane (City) .....	3210			3270 .022	<b>.087</b>	<b>.086</b>
Spokane Valley .....	3213			3273 .022	<b>.087</b>	<b>.086</b>
Waverly.....	3211			3271 .016	<b>.081</b>	<b>.080</b>
<b>STEVENS</b>						
Unincorp. Areas.....	3300			.011	<b>.076</b>	
Chewelah .....	3301			.011	<b>.076</b>	
Colville.....	3302			.011	<b>.076</b>	
Kettle Falls.....	3303			.011	<b>.076</b>	
Marcus.....	3304			.011	<b>.076</b>	
Northport.....	3305			.011	<b>.076</b>	
Springdale.....	3306			.011	<b>.076</b>	
<b>THURSTON</b>						
Unincorp. Areas.....	3400	(2)	(2)	.014	<b>.079</b>	(2)
Unincorp. P.T.B.A.* .....	3434			.022	<b>.087</b>	
Bucoda .....	3401			.014	<b>.079</b>	
Lacey .....	3402			.022	<b>.087</b>	
Olympia .....	3403	3453	.023	.022	<b>.088</b>	<b>.087</b>

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
Rainier.....	3404			.014		<b>.079</b>
Tenino.....	3405			.014		<b>.079</b>
Tumwater .....	3406			.024		<b>.089</b>
Yelm.....	3407			.022		<b>.087</b>
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500			.011		<b>.076</b>
Cathlamet.....	3501			.011		<b>.076</b>
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	(2)	(2)	3650 .016	<b>.081</b>	<b>.078</b>
Unincorp. P.T.B.A.* .....	3636	3686	.022	.019	<b>.087</b>	<b>.084</b>
College Place.....	3601	3651	.022	.019	<b>.087</b>	<b>.084</b>
Prescott .....	3602	3652	.016	.013	<b>.081</b>	<b>.078</b>
Waitsburg T.B.D.** .....	3603	3653	.017	.014	<b>.082</b>	<b>.079</b>
Walla Walla (City) T.B.D.** .....	3604	3654	.024	.021	<b>.089</b>	<b>.086</b>
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	(2)	(2)	3750 .014	<b>.079</b>	<b>.078</b>
Unincorp. P.T.B.A.* .....	3737	3787	.020	.019	<b>.085</b>	<b>.084</b>
Bellingham T.B.D.** .....	3701	3751	.022	.021	<b>.087</b>	<b>.086</b>
Blaine .....	3702	3752	.020	.019	<b>.085</b>	<b>.084</b>
Everson.....	3703	3753	.020	.019	<b>.085</b>	<b>.084</b>
Ferndale T.B.D.** .....	3704	3754	.022	.021	<b>.087</b>	<b>.086</b>
Lynden T.B.D.** .....	3705	3755	.022	.021	<b>.087</b>	<b>.086</b>
Nooksack .....	3706	3756	.020	.019	<b>.085</b>	<b>.084</b>
Sumas .....	3707	3757	.020	.019	<b>.085</b>	<b>.084</b>
<b>WHITMAN</b>						
Unincorp. Areas.....	3800			.013		<b>.078</b>
Albion .....	3801			.013		<b>.078</b>
Colfax .....	3802			.013		<b>.078</b>
Colton .....	3803			.013		<b>.078</b>
Endicott.....	3804			.013		<b>.078</b>
Farmington .....	3805			.013		<b>.078</b>
Garfield .....	3806			.013		<b>.078</b>
La Crosse.....	3807			.013		<b>.078</b>
Lamont.....	3808			.013		<b>.078</b>
Malden .....	3809			.013		<b>.078</b>
Oakesdale.....	3810			.013		<b>.078</b>
Palouse .....	3811			.013		<b>.078</b>
Pullman .....	3812			.013		<b>.078</b>
Rosalia .....	3813			.013		<b>.078</b>
St. John .....	3814			.013		<b>.078</b>
Tekoa.....	3815			.013		<b>.078</b>
Uniontown.....	3816			.013		<b>.078</b>
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	(2)	(2)	3960 .014	<b>.079</b>	<b>.076</b>
Grandview.....	3901	3961	.014	.011	<b>.079</b>	<b>.076</b>
Granger .....	3902	3962	.014	.011	<b>.079</b>	<b>.076</b>
Harrah.....	3903	3963	.014	.011	<b>.079</b>	<b>.076</b>
Mabton.....	3904	3964	.014	.011	<b>.079</b>	<b>.076</b>
Moxee City .....	3905	3965	.014	.011	<b>.079</b>	<b>.076</b>
Naches.....	3906	3966	.014	.011	<b>.079</b>	<b>.076</b>
Selah.....	3907	3967	.017	.014	<b>.082</b>	<b>.079</b>
Sunnyside.....	3908	3968	.014	.011	<b>.079</b>	<b>.076</b>
Tieton.....	3909	3969	.014	.011	<b>.079</b>	<b>.076</b>
Toppenish .....	3910	3970	.014	.011	<b>.079</b>	<b>.076</b>
Union Gap.....	3911	3971	.016	.013	<b>.081</b>	<b>.078</b>
Wapato .....	3912	3972	.014	.011	<b>.079</b>	<b>.076</b>
Yakima (City) .....	3913	3973	.017	.014	<b>.082</b>	<b>.079</b>
Zillah .....	3914	3974	.014	.011	<b>.079</b>	<b>.076</b>

**Footnotes:**

(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at [dor.wa.gov](http://dor.wa.gov), or call 1-800-647-7706.*

(2) Special location codes and rates are used only to report sales or leases of Motor Vehicles (MVET) for up to the first thirty-six months of the lease.

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

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

\*\* T.B.D. - Transportation Benefit District

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.