

**San Juan County  
Emergency Communication Tax  
Car Dealers and Leasing Companies**

**Effective July 1, 2025**

**Effective July 1, 2025**, local sales and use tax within San Juan County will decrease fifteen one hundredths of one percent (0.0015) to comply with initial imposition of the Emergency Communication Tax. The remaining five one hundredth of one percent (0.0005) of tax will be used for emergency communication systems and facilities.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within San Juan County. Persons or businesses within San Juan County 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 36 months of the lease) will need to report using the following location codes and tax rates. After the first 36 months of motor vehicle leases, the original city/county code should be used.

The new rates of sales tax are:

<b>Location</b>	<b>Location Code</b>	<b>Local Sales Tax Rate</b>	<b>State Sales Tax Rate</b>	<b>Total Sales Tax Rate</b>
San Juan County Unincorp. Areas MVET	2850	.0155	.065	.0805
Lummi Nation – San Juan County Unincorp. Areas MVET	2853	.0155	.065	.0805
Friday Harbor MVET	2851	.0185	.065	.0835

**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:

<b>Location</b>	<b>Location Code</b>	<b>Local Sales Tax Rate</b>	<b>State Sales Tax Rate</b>	<b>Total Sales Tax Rate</b>
San Juan County Unincorp. Areas	2800	.0185	.065	.0835
Lummi Nation – San Juan County Unincorp. Areas	2803	.0185	.065	.0835
Friday Harbor	2801	.0215	.065	.0865

State of Washington  
Taxpayer Account Administration  
PO Box 47476  
Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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 San Juan County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
2800	10,000	00	.0185	185	00
2850	50,000	00	.0155	775	00
TOTAL TAXABLE	60,000	00	TOTAL	960	00

**New sales tax applies i.e. service and parts.**

**Represents only motor vehicle sales.**

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases	50,000	00	.003	150	00

The three-tenths of one percent (.003) Motor Vehicle Sales/Lease 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/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

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 360-705-6705.

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