

**San Juan County
Emergency Communication Tax
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.

The new rates of sales tax are:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
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

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.

This notice is being sent to businesses that have reported local sales or use tax to any of the above locations 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 or call the Department of Revenue at 360-705-6705.

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.

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