

**City of Bellingham
Local Law Enforcement Programs
Car Dealers and Leasing Companies
Effective January 1, 2026**

Effective January 1, 2026, local sales and use tax within the City of Bellingham will increase one-tenth of one percent (.001). The tax will be used for local law enforcement programs.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Bellingham. Persons or businesses within the City of Bellingham 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 code and tax rate. After the first 36 months of motor vehicle leases, the original city code should be used.

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Bellingham MVET	3751	.0230	.0650	.0880
Lummi Nation - Bellingham MVET	3773	.0230	.0650	.0880

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:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Bellingham	3701	.0260	.0650	.0910
Lummi Nation - Bellingham	3713	.0260	.0650	.0910

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 the City of Bellingham.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3701	10,000	00	.0260	260	00
3751	50,000	00	.0230	1,150	00
TOTAL TAXABLE	60,000	00	TOTAL	1,410	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases	50,000	00	.005	250	00

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

Represents only motor vehicle sales.

The five-tenths of one percent (.005) Motor Vehicle Sales/Lease applies to the sale, lease, or rental of motor vehicles. **(This rate increased effective January 1, 2026, per new legislation SB 5814 from .003 to .005.)**

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.

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, located, in Whatcom County, 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.

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(REV 10/30/25)