

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

Effective January 1 - March 31, 2016

## Local sales/use tax changes

There are no local sales/use tax rate changes this quarter.

## 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).

## Recreational services & athletic and fitness facilities

On January 1, 2016, HB 1550, Chapter 169, Laws of 2015, amends RCW 82.04.050 and provides that "recreational services" and "athletic and fitness facilities" are defined as retail services. If your business provides any of the listed recreational services, the activity and any income related to the activity are subject to retail sales tax and retailing B&O tax (unless an exclusion applies). If your business meets the definition of an "athletic or fitness facility" then most of the activities taking place at your facility are subject to retail sales tax and retailing B&O tax. The Department strongly encourages taxpayers to review our online information on Recreational Services and Athletic and Fitness Facilities to determine their taxability. See our website at: [dor.wa.gov/RecreationalServices](http://dor.wa.gov/RecreationalServices).

## 50% penalty – misuse of reseller permits

If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit [dor.wa.gov/resellerpermit](http://dor.wa.gov/resellerpermit).

## 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)

## New feature allows you to print your reseller permit

Misplaced your reseller permit? No worries. The Department has simplified the process for businesses to view or print their reseller permit, which allows approved retailers and wholesalers to purchase items for resale without paying sales tax.

You can now access your reseller permit through "My Account." Simply log into "My Account" under "Manage Account," click on "Apply/view status of Reseller Permit" to access a copy of your reseller permit.

Prior to adding this feature, a business needing its reseller permit had to contact the Department and ask for a reprint to be mailed.

## Keep your email address current

We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

## 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 January 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.

**Benton County**  
Richland

**King County**  
Sammamish

**Walla Walla County**  
Walla Walla

**Chelan County**  
Leavenworth  
Wenatchee

**Skagit County**  
Sedro-Woolley

**Whitman County**  
Colfax

**Clark County**  
Vancouver

**Snohomish County**  
Stanwood

**Yakima County**  
Grandview

**Grays Harbor County**  
Montesano

**Thurston County**  
Tumwater

Tieton  
Union Gap  
Yakima

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

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

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

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</b>				
	(2)	(2)		(2)
Unincorp. Areas	1900	1950 .015	.012 .065	.080 .077
Cle Elum	1901	1951 .015	.012 .065	.080 .077
Ellensburg	1902	1952 .015	.012 .065	.080 .077
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	2101	.015	.065	.080
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	2301	2351 .021	.020 .065	.086 .085
<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	.014	.065	.079
Ilwaco	2501	.014	.065	.079
Long Beach	2502	.014	.065	.079
Raymond	2503	.014	.065	.079
South Bend	2504	.014	.065	.079
<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	2717	.030	.065	.095
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	.081	.078	
Unincorp. P.T.B.A.* .....	2929	2959 .020 .017	.065	.085	.082	
Anacortes .....	2901	2951 .020 .017	.065	.085	.082	
Burlington .....	2902	2952 .020 .017	.065	.085	.082	
Concrete .....	2903	2953 .020 .017	.065	.085	.082	
Hamilton .....	2904	2954 .020 .017	.065	.085	.082	
La Conner .....	2905	2955 .020 .017	.065	.085	.082	
Lyman .....	2906	2956 .020 .017	.065	.085	.082	
Mount Vernon .....	2907	2957 .020 .017	.065	.085	.082	
Sedro-Woolley .....	2908	2958 .020 .017	.065	.085	.082	
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000		.012 .065	.077		
North Bonneville .....	3001		.012 .065	.077		
Stevenson .....	3002		.012 .065	.077		
<b>SNOHOMISH</b>						
Unincorp. Areas.....	3100	(2)	.021 .065	.086	(2)	
Unincorp. Areas Non-R.T.A.....	4200		.012 .065	.077		
Unincorp. P.T.B.A.* .....	3131		.030 .065	.095		
Unincorp. P.T.B.A.* Non-R.T.A. ....	4231		.021 .065	.086		
Arlington T.B.D.** .....	3101		.023 .065	.088		
Bothell/Snohomish.....	3120		.030 .065	.095		
Brier .....	3102		.030 .065	.095		
Darrington .....	3103		.021 .065	.086		
Edmonds .....	3104		.030 .065	.095		
Everett .....	3105		.027 .065	.092		
Everett Non-R.T.A.....	4205		.018 .065	.083		
Gold Bar .....	3106		.021 .065	.086		
Granite Falls.....	3107		.021 .065	.086		
Index .....	3108		.021 .065	.086		
Lake Stevens .....	3109		.021 .065	.086		
Lynnwood .....	3110		.030 .065	.095		
Marysville T.B.D.** .....	3111		.023 .065	.088		
Mill Creek.....	3119	3169	.031 .030 .065	.096	.095	
Monroe T.B.D.** .....	3112	3162	.024 .023 .065	.089	.088	
Mountlake Terrace .....	3113		.030 .065	.095		
Mukilteo.....	3114		.030 .065	.095		
Snohomish (City) T.B.D.** .....	3115		.023 .065	.088		
Stanwood T.B.D.** .....	3116		.023 .065	.088		
Sultan.....	3117		.021 .065	.086		
Woodway .....	3118		.030 .065	.095		
<b>SPOKANE</b>						
Unincorp. Areas.....	3200	(2)	3260 .016 .015 .065	.081	.080	
Unincorp. P.T.B.A.* .....	3232		3282 .022 .021 .065	.087	.086	
Airway Heights T.B.D.** .....	3201		3261 .024 .023 .065	.089	.088	
Cheney .....	3202		3262 .022 .021 .065	.087	.086	
Deer Park.....	3203		3263 .016 .015 .065	.081	.080	
Fairfield.....	3204		3264 .016 .015 .065	.081	.080	
Latah .....	3205		3265 .016 .015 .065	.081	.080	
Liberty Lake .....	3212		3272 .022 .021 .065	.087	.086	
Medical Lake .....	3206		3266 .022 .021 .065	.087	.086	
Millwood.....	3207		3267 .022 .021 .065	.087	.086	
Rockford.....	3208		3268 .016 .015 .065	.081	.080	
Spangle .....	3209		3269 .016 .015 .065	.081	.080	
Spokane (City) .....	3210		3270 .022 .021 .065	.087	.086	
Spokane Valley .....	3213		3273 .022 .021 .065	.087	.086	
Waverly.....	3211		3271 .016 .015 .065	.081	.080	
<b>STEVENS</b>						
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		
<b>THURSTON</b>						
Unincorp. Areas.....	3400	(2)	.014 .065	.079	(2)	
Unincorp. P.T.B.A.* .....	3434		.022 .065	.087		
Bucoda .....	3401		.014 .065	.079		
Lacey .....	3402		.022 .065	.087		
Olympia .....	3403	3453	.023 .022 .065	.088	.087	

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
Rainier.....	3404		.014 .065	.079		
Tenino.....	3405		.014 .065	.079		
Tumwater .....	3406		.024 .065	.089		
Yelm.....	3407		.022 .065	.087		
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500		.011 .065	.076		
Cathlamet.....	3501		.011 .065	.076		
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	(2)	3650 .016 .013 .065	.081	.078	
Unincorp. P.T.B.A.* .....	3636	3686	.022 .019 .065	.087	.084	
College Place.....	3601	3651	.022 .019 .065	.087	.084	
Prescott .....	3602	3652	.016 .013 .065	.081	.078	
Waitsburg T.B.D.** .....	3603	3653	.017 .014 .065	.082	.079	
Walla Walla (City) T.B.D.** .....	3604	3654	.024 .021 .065	.089	.086	
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	(2)	3750 .014 .013 .065	.079	.078	
Unincorp. P.T.B.A.* .....	3737	3787	.020 .019 .065	.085	.084	
Bellingham T.B.D.** .....	3701	3751	.022 .021 .065	.087	.086	
Blaine .....	3702	3752	.020 .019 .065	.085	.084	
Everson.....	3703	3753	.020 .019 .065	.085	.084	
Ferndale T.B.D.** .....	3704	3754	.022 .021 .065	.087	.086	
Lynden T.B.D.** .....	3705	3755	.022 .021 .065	.087	.086	
Nooksack .....	3706	3756	.020 .019 .065	.085	.084	
Sumas .....	3707	3757	.020 .019 .065	.085	.084	
<b>WHITMAN</b>						
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		
La Crosse.....	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		
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	(2)	3960 .014 .011 .065	.079	.076	
Grandview.....	3901	3961	.014 .011 .065	.079	.076	
Granger .....	3902	3962	.014 .011 .065	.079	.076	
Harrah.....	3903	3963	.014 .011 .065	.079	.076	
Mabton.....	3904	3964	.014 .011 .065	.079	.076	
Moxee City .....	3905	3965	.014 .011 .065	.079	.076	
Naches.....	3906	3966	.014 .011 .065	.079	.076	
Selah.....	3907	3967	.017 .014 .065	.082	.079	
Sunnyside.....	3908	3968	.014 .011 .065	.079	.076	
Tieton.....	3909	3969	.014 .011 .065	.079	.076	
Toppenish .....	3910	3970	.014 .011 .065	.079	.076	
Union Gap.....	3911	3971	.016 .013 .065	.081	.078	
Wapato .....	3912	3972	.014 .011 .065	.079	.076	
Yakima (City) .....	3913	3973	.017 .014 .065	.082	.079	
Zillah .....	3914	3974	.014 .011 .065	.079	.076	

**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, or call 1-800-647-7706.*

(2) Special location codes and rates are used only to report sales of 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.