

**Grant County Public Safety Tax  
Car Dealers and Leasing Companies  
Effective April 1, 2020**

**Effective April 1, 2020**, local sales and use tax within Grant County will increase three-tenths of one percent (.003). The tax will be used for criminal justice and public safety purposes.

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

<b>Location</b>	<b>Location Code Number</b>	<b>Local Sales Tax Rate</b>	<b>State Sales Tax Rate</b>	<b>Total Sales Tax Rate</b>
Unincorp. Areas	1350	.014	.065	.079
Coulee City	1351	.014	.065	.079
Electric City	1352	.014	.065	.079
Ephrata	1353	.016	.065	.081
George	1354	.016	.065	.081
Grand Coulee	1355	.016	.065	.081
Hartline	1356	.014	.065	.079
Krupp	1357	.014	.065	.079
Mattawa	1358	.016	.065	.081
Moses Lake	1359	.016	.065	.081
Quincy	1360	.014	.065	.079
Royal City	1361	.014	.065	.079
Soap Lake	1362	.014	.065	.079
Warden	1363	.014	.065	.079
Wilson Creek	1365	.014	.065	.079

*Continued...*

**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 Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	1300	.017	.065	.082
Coulee City	1301	.017	.065	.082
Electric City	1302	.017	.065	.082
Ephrata	1303	.019	.065	.084
George	1304	.019	.065	.084
Grand Coulee	1305	.019	.065	.084
Hartline	1306	.017	.065	.082
Krupp	1307	.017	.065	.082
Mattawa	1308	.019	.065	.084
Moses Lake	1309	.019	.065	.084
Quincy	1310	.017	.065	.082
Royal City	1311	.017	.065	.082
Soap Lake	1312	.017	.065	.082
Warden	1313	.017	.065	.082
Wilson Creek	1315	.017	.065	.082

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 Grant County.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
1300	10,000	00	.017	170	00
1350	50,000	00	.014	700	00
TOTAL TAXABLE	60,000	00	TOTAL	870	00

  

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

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

**Represents only motor vehicle sales.**

**Note:** The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still 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](http://dor.wa.gov). On the home page, click on the **Find a sales or use tax rate** link.

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.

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.