

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

Washington State Dept. of Revenue

Effective January 1 - March 31, 2020

## Local sales/use tax changes

*(Effective January 1, 2020)*

### Chelan County

Sales and use tax within all of Chelan County will increase one-tenth of one percent (.001). The tax will be used for transportation services.

### Douglas County

Sales and use tax within Douglas County PTBA will increase one-tenth of one percent (.001). The tax will be used for transportation services.

## Motor vehicle sales and use tax

Motor vehicle dealers and motor vehicle leasing companies must collect the additional sales tax of three-tenths of one percent (.3%) of the selling price. This applies to every retail sale or lease of a motor vehicle in Washington. "Motor vehicle" means every vehicle that is self-propelled as defined in RCW 46.04.320. However, this does not include farm tractors, farm vehicles, off-road vehicles, non-highway vehicles, and snowmobiles. Additional information can be found on the Department's website at [dor.wa.gov/motorvehiclesalestax](http://dor.wa.gov/motorvehiclesalestax).

## Out-of-state businesses selling to Washington customers

Effective Jan. 1, 2020, a new law (SSB 5581) makes several changes to the registration threshold calculation and tax collection responsibilities of businesses without physical presence in Washington. Physical presence includes having employees who travel into Washington to provide services or solicit sales. For additional examples of what is considered physical presence nexus, visit [dor.wa.gov](http://dor.wa.gov).

### Updates to retail sales tax registration thresholds

The retail sales tax registration threshold calculation for sellers without a physical presence will change from gross retail sales to all gross receipts in Washington exceeding \$100,000. Businesses are now required to collect all other taxes and fees imposed on the buyer, such as the studded tire fee and the solid fuel burning device (wood stove) fee.

### Updates to B&O tax registration thresholds

Businesses without physical presence will have nexus and be required to pay B&O tax in Washington if their combined annual gross receipts are \$100,000 or more for the current or previous calendar year.

Additionally:

- The previous B&O nexus thresholds for property, payroll, and 25% of receipts are eliminated.
- Businesses are required to start reporting B&O on the date they establish nexus with Washington state, and responsibilities based on that date continue for one more year (trailing nexus).
- Moving forward, the threshold will not be adjusted for inflation.

## Boundary changes (annexations)

*(Effective January 1, 2020)*

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.

### Adams County

Othello  
Ritzville

### Chelan County

Wenatchee

### Clallam County

Forks  
Sequim

### Clark County

La Center

### Grant County

Moses Lake

### Grays Harbor County

Montesano

### Island County

Oak Harbor

### King County

Bellevue  
Kirkland  
Milton  
Renton

### Kittitas County

Ellensburg

### Klickitat County

White Salmon

### Pierce County

Fife  
Gig Harbor

### Snohomish County

Lake Stevens  
Sultan

### Thurston County

Rainier

### Walla Walla County

Walla Walla City

### Yakima County

Grandview  
Mabton  
Yakima City

# Car dealers and leasing companies local sales and use tax rates

Tax changes are blue and bolded

Effective January 1 - March 31, 2020

(We update tax rates every quarter. Please visit 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	0150	.015	.012	.065	<b>.080 .077</b>
Hatton .....	0101	0151	.015	.012	.065	<b>.080 .077</b>
Lind.....	0102	0152	.015	.012	.065	<b>.080 .077</b>
Othello .....	0103	0153	.017	.014	.065	<b>.082 .079</b>
Ritzville .....	0104	0154	.015	.012	.065	<b>.080 .077</b>
Washtucna .....	0105	0155	.015	.012	.065	<b>.080 .077</b>
<b>ASOTIN</b>						
Unincorp. Areas.....	0200		.012		.065	<b>.077</b>
Asotin (City) .....	0201		.012		.065	<b>.077</b>
Clarkston.....	0202		.014		.065	<b>.079</b>
<b>BENTON</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	0300	0350	.015	.012	.065	<b>.080 .077</b>
Unincorp. PTBA* .....	0333	0383	.021	.018	.065	<b>.086 .083</b>
Benton City.....	0301	0351	.021	.018	.065	<b>.086 .083</b>
Kennewick.....	0302	0352	.021	.018	.065	<b>.086 .083</b>
Prosser .....	0303	0353	.021	.018	.065	<b>.086 .083</b>
Richland .....	0304	0354	.021	.018	.065	<b>.086 .083</b>
West Richland .....	0305	0355	.021	.018	.065	<b>.086 .083</b>
<b>CHELAN (Eff. 1/1/20)</b>						
	(2)	(2)				(2)
Unincorp. Areas .....	0400		<b>.018</b>		<b>.065</b>	<b>.083</b>
Cashmere .....	0401		<b>.018</b>		<b>.065</b>	<b>.083</b>
Chelan (City).....	0402		<b>.018</b>		<b>.065</b>	<b>.083</b>
Entiat .....	0403		<b>.018</b>		<b>.065</b>	<b>.083</b>
Leavenworth .....	0404	0454	<b>.020</b>	<b>.019</b>	<b>.065</b>	<b>.085 .084</b>
Wenatchee .....	0405		<b>.020</b>		<b>.065</b>	<b>.085</b>
<b>CLALLAM</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	0500		.020		.065	<b>.085</b>
Forks.....	0501		.020		.065	<b>.085</b>
Port Angeles.....	0502		.022		.065	<b>.087</b>
Sequim.....	0503	0563	.023	.022	.065	<b>.088 .087</b>
<b>CLARK</b>						
Unincorp. Areas.....	0600		.012		.065	<b>.077</b>
Unincorp. PTBA* .....	0666		.019		.065	<b>.084</b>
Battle Ground .....	0601		.019		.065	<b>.084</b>
Camas .....	0602		.019		.065	<b>.084</b>
La Center .....	0603		.019		.065	<b>.084</b>
Ridgefield .....	0604		.019		.065	<b>.084</b>
Vancouver .....	0605		.019		.065	<b>.084</b>
Washougal.....	0606		.019		.065	<b>.084</b>
Yacolt .....	0607		.019		.065	<b>.084</b>
<b>COLUMBIA</b>						
Unincorp. Areas.....	0700		.017		.065	<b>.082</b>
Dayton .....	0701		.019		.065	<b>.084</b>
Starbuck.....	0702		.017		.065	<b>.082</b>
<b>COWLITZ</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	0800		.013		.065	<b>.078</b>
Castle Rock .....	0801		.015		.065	<b>.080</b>
Kalama.....	0802	0862	.014	.013	.065	<b>.079 .078</b>
Kelso.....	0803		.016		.065	<b>.081</b>
Longview.....	0804		.016		.065	<b>.081</b>
Woodland.....	0805	0865	.014	.013	.065	<b>.079 .078</b>
<b>DOUGLAS (Eff. 1/1/20)</b>						
Unincorp. Areas.....	0900		.013		.065	<b>.078</b>
Unincorp. PTBA* .....	0909		<b>.018</b>		<b>.065</b>	<b>.083</b>
Bridgeport.....	0901		.012		.065	<b>.077</b>
East Wenatchee.....	0902		<b>.018</b>		<b>.065</b>	<b>.083</b>
Mansfield.....	0903		.012		.065	<b>.077</b>
Rock Island.....	0904		<b>.018</b>		<b>.065</b>	<b>.083</b>
Waterville .....	0905		<b>.018</b>		<b>.065</b>	<b>.083</b>
<b>FERRY</b>						
Unincorp. Areas.....	1000		.012		.065	<b>.077</b>
Republic.....	1001		.012		.065	<b>.077</b>

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>FRANKLIN</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	1100	1150	.015	.012	.065	<b>.080 .077</b>
Unincorp. PTBA* .....	1111	1161	.021	.018	.065	<b>.086 .083</b>
Connell .....	1101	1151	.017	.014	.065	<b>.082 .079</b>
Kahlotus.....	1102	1152	.015	.012	.065	<b>.080 .077</b>
Mesa.....	1103	1153	.015	.012	.065	<b>.080 .077</b>
Pasco .....	1104	1154	.021	.018	.065	<b>.086 .083</b>
<b>GARFIELD</b>						
Unincorp. Areas.....	1200		.014		.065	<b>.079</b>
Pomeroy .....	1201		.014		.065	<b>.079</b>
<b>GRANT</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	1300		.014		.065	<b>.079</b>
Coulee City.....	1301		.014		.065	<b>.079</b>
Electric City .....	1302		.014		.065	<b>.079</b>
Ephrata.....	1303	1353	.017	.016	.065	<b>.082 .081</b>
George.....	1304		.014		.065	<b>.079</b>
Grand Coulee .....	1305		.016		.065	<b>.081</b>
Hartline .....	1306		.014		.065	<b>.079</b>
Krupp.....	1307		.014		.065	<b>.079</b>
Mattawa .....	1308		.016		.065	<b>.081</b>
Moses Lake .....	1309		.016		.065	<b>.081</b>
Quincy .....	1310		.014		.065	<b>.079</b>
Royal City.....	1311		.014		.065	<b>.079</b>
Soap Lake.....	1312		.014		.065	<b>.079</b>
Warden.....	1313		.014		.065	<b>.079</b>
Wilson Creek .....	1315		.014		.065	<b>.079</b>
<b>GRAYS HARBOR</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	1400	1450	.023	.020	.065	<b>.088 .085</b>
Aberdeen .....	1401	1451	.0248	.0218	.065	<b>.0898 .0868</b>
Cosmopolis.....	1402	1452	.023	.020	.065	<b>.088 .085</b>
Elma.....	1403	1453	.023	.020	.065	<b>.088 .085</b>
Hoquiam.....	1404	1454	.023	.020	.065	<b>.088 .085</b>
McCleary.....	1405	1455	.023	.020	.065	<b>.088 .085</b>
Montesano.....	1406	1456	.023	.020	.065	<b>.088 .085</b>
Oakville .....	1407	1457	.023	.020	.065	<b>.088 .085</b>
Ocean Shores.....	1409	1459	.025	.022	.065	<b>.090 .087</b>
Westport.....	1408	1458	.023	.020	.065	<b>.088 .085</b>
<b>ISLAND</b>						
Unincorp. Areas.....	1500		.022		.065	<b>.087</b>
Coupeville.....	1501		.022		.065	<b>.087</b>
Langley.....	1502		.022		.065	<b>.087</b>
Oak Harbor .....	1503		.022		.065	<b>.087</b>
<b>JEFFERSON</b>						
	(2)	(2)				(2)
Unincorp. Areas.....	1600	1650	.025	.022	.065	<b>.090 .087</b>
Port Townsend.....	1601	1651	.025	.022	.065	<b>.090 .087</b>
<b>KING</b>						
	(2)					(2)
Unincorp. Areas.....	1700		.035		.065	<b>.100</b>
Unincorp. Non-RTA .....	4000		.021		.065	<b>.086</b>
Algona.....	1701		.035		.065	<b>.100</b>
Auburn/King .....	1702		.035		.065	<b>.100</b>
Auburn/King Non-RTA.....	4002		.021		.065	<b>.086</b>
Beaux Arts Village.....	1703		.035		.065	<b>.100</b>
Bellevue.....	1704		.035		.065	<b>.100</b>
Bellevue Non-RTA.....	4004		.021		.065	<b>.086</b>
Black Diamond.....	1705		.021		.065	<b>.086</b>
Bothell/King .....	1706		.035		.065	<b>.100</b>
Burien .....	1734		.035		.065	<b>.100</b>
Carnation.....	1707		.021		.065	<b>.086</b>
Clyde Hill.....	1708		.035		.065	<b>.100</b>
Covington .....	1712		.021		.065	<b>.086</b>
Des Moines .....	1709		.035		.065	<b>.100</b>
Duvall.....	1710		.021		.065	<b>.086</b>
Enumclaw .....	1711		.022		.065	<b>.087</b>

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>KING (cont.)</b>					
Federal Way	1732	.035	.065	.100	
Hunts Point	1713	.035	.065	.100	
Issaquah	1714	.035	.065	.100	
Issaquah Non-RTA	4014	.021	.065	.086	
Kenmore	1738	.035	.065	.100	
Kent	1715	.035	.065	.100	
Kent Non-RTA	4015	.021	.065	.086	
Kirkland	1716	1796 .036	.035 .065	.101	.100
Lake Forest Park	1717	.035	.065	.100	
Maple Valley	1720	.021	.065	.086	
Medina	1718	.035	.065	.100	
Mercer Island	1719	.035	.065	.100	
Milton/King	1731	.035	.065	.100	
Newcastle	1736	.035	.065	.100	
Newcastle Non-RTA	4036	.021	.065	.086	
Normandy Park	1721	.035	.065	.100	
North Bend	1722	1772 .024	.023 .065	.089	.088
Pacific/King	1723	.035	.065	.100	
Redmond	1724	.035	.065	.100	
Redmond Non-RTA	4024	.021	.065	.086	
Renton	1725	.035	.065	.100	
Renton Non-RTA	4025	.021	.065	.086	
Sammamish	1739	.035	.065	.100	
Sammamish Non-RTA	4039	.021	.065	.086	
SeaTac	1733	.035	.065	.100	
Seattle	1726	.036	.065	.101	
Shoreline	1737	.037	.065	.102	
Skykomish	1727	.021	.065	.086	
Snoqualmie	1728	.021	.065	.086	
Tukwila	1729	.035	.065	.100	
Woodinville	1735	.035	.065	.100	
Woodinville Non-RTA	4035	.021	.065	.086	
Yarrow Point	1730	.035	.065	.100	
<b>KITSAP</b>					
Unincorp. Areas	1800	.025	.065	.090	
Bainbridge Island	1804	.025	.065	.090	
Bremerton	1801	.025	.065	.090	
Port Orchard	1802	.025	.065	.090	
Poulsbo	1803	.025	.065	.090	
<b>KITTITAS</b>					
Unincorp. Areas	1900	(2) 1950 .015	(2) .012 .065	.080	(2) .077
Cle Elum	1901	1951 .015	.012 .065	.080	.077
Ellensburg	1902	1952 .018	.015 .065	.083	.080
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	.017	.065	.082	
Chehalis	2102	.017	.065	.082	
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	2250 .015	.012 .065	.080	(2) .077
Almira	2201	2251 .015	.012 .065	.080	.077
Creston	2202	2252 .015	.012 .065	.080	.077
Davenport	2203	2253 .015	.012 .065	.080	.077
Harrington	2204	2254 .015	.012 .065	.080	.077
Odessa	2205	2255 .015	.012 .065	.080	.077
Reardan	2206	2256 .015	.012 .065	.080	.077

Location		Sales/Use Tax			
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	
<b>LINCOLN (cont.)</b>					
Sprague	2207	2257 .015	(2) .012 .065	.080	(2) .077
Wilbur	2208	2258 .015	.012 .065	.080	.077
<b>MASON</b>					
Unincorp. Areas	2300	(2) .020	(2) .065	.085	(2) .087
Shelton	2301	2351 .023	.022 .065	.088	.087
<b>OKANOGAN</b>					
Unincorp. Areas	2400	(2) .013	(2) .065	.078	(2) .082
Unincorp. Areas PBTA*	2424	.017	.065	.082	
Brewster	2401	.017	.065	.082	
Conconully	2402	.017	.065	.082	
Coulee Dam	2403	.013	.065	.078	
Elmer City	2404	.013	.065	.078	
Nespelem	2405	.013	.065	.078	
Okanogan (City)	2406	2456 .018	.017 .065	.083	.082
Omak	2407	.017	.065	.082	
Oroville	2408	.017	.065	.082	
Pateros	2409	.017	.065	.082	
Riverside	2410	.017	.065	.082	
Tonasket	2411	2461 .018	.017 .065	.083	.082
Twisp	2412	2462 .020	.019 .065	.085	.084
Winthrop	2413	2463 .018	.017 .065	.083	.082
<b>PACIFIC</b>					
Unincorp. Areas	2500	.016	.065	.081	
Ilwaco	2501	.016	.065	.081	
Long Beach	2502	.018	.065	.083	
Raymond	2503	.016	.065	.081	
South Bend	2504	.016	.065	.081	
<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>					
Unincorp. Areas	2700	(2) .028	(2) .065	.093	(2) .079
Unincorp. Areas Non-RTA	4100	.014	.065	.079	
Unincorp. Areas Non-RTA HBZ	± 2789	.014	.065	.079	
Unincorp. PTBA*	2727	.034	.065	.099	
Unincorp. PTBA* Non-RTA	4127	.020	.065	.085	
Unincorp. PTBA* HBZ ±	2787	.020	.065	.085	
Auburn/Pierce	2724	.034	.065	.099	
Bonney Lake	2701	.028	.065	.093	
Bonney Lake Non-RTA	4101	.014	.065	.079	
Buckley	2702	.014	.065	.079	
Carbonado	2703	.014	.065	.079	
DuPont	2704	.028	.065	.093	
Eatonville	2705	.014	.065	.079	
Edgewood	2720	.034	.065	.099	
Fife	2706	.034	.065	.099	
Fircrest	2707	.034	.065	.099	
Gig Harbor	2708	.020	.065	.085	
Gig Harbor HBZ ±	2788	.020	.065	.085	
Lakewood	2721	.034	.065	.099	
Milton/Pierce	2709	.034	.065	.099	
Orting	2710	.028	.065	.093	
Pacific/Pierce	2723	.034	.065	.099	
Puyallup	2711	.034	.065	.099	
Roy	2712	2762 .015	.014 .065	.080	.079
Ruston	2713	.034	.065	.099	
South Prairie	2714	.014	.065	.079	
Steilacoom	2715	.034	.065	.099	
Sumner	2716	.028	.065	.093	
Tacoma	2717	.037	.065	.102	
University Place	2719	.034	.065	.099	
Wilkeson	2718	.014	.065	.079	
<b>SAN JUAN</b>					
Unincorp. Areas	2800	(2) 2850 .016	(2) .013 .065	.081	(2) .078
Friday Harbor	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	<b>.081</b>	<b>.078</b>	
Unincorp. PTBA* .....	2929	2959 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Anacortes .....	2901	2951 .022 .019	.065	<b>.087</b>	<b>.084</b>	
Burlington .....	2902	2952 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Concrete .....	2903	2953 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Hamilton .....	2904	2954 .020 .017	.065	<b>.085</b>	<b>.082</b>	
La Conner .....	2905	2955 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Lyman .....	2906	2956 .020 .017	.065	<b>.085</b>	<b>.082</b>	
Mount Vernon .....	2907	2957 .022 .019	.065	<b>.087</b>	<b>.084</b>	
Sedro-Woolley .....	2908	2958 .020 .017	.065	<b>.085</b>	<b>.082</b>	
<b>SKAMANIA</b>						
Unincorp. Areas.....	3000		.012 .065	<b>.077</b>		
North Bonneville .....	3001		.012 .065	<b>.077</b>		
Stevenson .....	3002		.012 .065	<b>.077</b>		
<b>SNOHOMISH</b>						
Unincorp. Areas.....	3100	(2)	.027 .065	<b>.092</b>	(2)	
Unincorp. Areas Non-RTA.....	4200		.013 .065	<b>.078</b>		
Unincorp. PTBA* .....	3131		.039 .065	<b>.104</b>		
Unincorp. PTBA* Non-RTA .....	4231		.025 .065	<b>.090</b>		
Arlington .....	3101		.027 .065	<b>.092</b>		
Bothell/Snohomish.....	3120		.039 .065	<b>.104</b>		
Brier .....	3102		.039 .065	<b>.104</b>		
Darrington .....	3103		.025 .065	<b>.090</b>		
Edmonds .....	3104		.039 .065	<b>.104</b>		
Everett .....	3105		.033 .065	<b>.098</b>		
Everett Non-RTA .....	4205		.019 .065	<b>.084</b>		
Gold Bar .....	3106		.025 .065	<b>.090</b>		
Granite Falls .....	3107		.025 .065	<b>.090</b>		
Index .....	3108		.025 .065	<b>.090</b>		
Lake Stevens .....	3109		.025 .065	<b>.090</b>		
Lynnwood .....	3110		.040 .065	<b>.105</b>		
Marysville .....	3111	3161	.028 .027 .065	<b>.093</b>	<b>.092</b>	
Mill Creek.....	3119	3169	.040 .039 .065	<b>.105</b>	<b>.104</b>	
Monroe.....	3112	3162	.028 .027 .065	<b>.093</b>	<b>.092</b>	
Mountlake Terrace .....	3113		.039 .065	<b>.104</b>		
Mukilteo.....	3114		.040 .065	<b>.105</b>		
Snohomish (City) .....	3115		.027 .065	<b>.092</b>		
Stanwood.....	3116		.027 .065	<b>.092</b>		
Sultan.....	3117		.025 .065	<b>.090</b>		
Woodway .....	3118		.039 .065	<b>.104</b>		
<b>SPOKANE</b>						
Unincorp. Areas.....	3200	3260	.016 .015 .065	<b>.081</b>	<b>.080</b>	
Unincorp. PTBA* .....	3232	3282	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Airway Heights.....	3201	3261	.026 .025 .065	<b>.091</b>	<b>.090</b>	
Cheney .....	3202	3262	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Deer Park.....	3203	3263	.016 .015 .065	<b>.081</b>	<b>.080</b>	
Fairfield .....	3204	3264	.016 .015 .065	<b>.081</b>	<b>.080</b>	
Latah .....	3205	3265	.016 .015 .065	<b>.081</b>	<b>.080</b>	
Liberty Lake .....	3212	3272	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Medical Lake .....	3206	3266	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Millwood.....	3207	3267	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Rockford.....	3208	3268	.016 .015 .065	<b>.081</b>	<b>.080</b>	
Spangle .....	3209	3269	.016 .015 .065	<b>.081</b>	<b>.080</b>	
Spokane (City) .....	3210	3270	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Spokane Valley .....	3213	3273	.024 .023 .065	<b>.089</b>	<b>.088</b>	
Waverly.....	3211	3271	.016 .015 .065	<b>.081</b>	<b>.080</b>	
<b>STEVENS</b>						
Unincorp. Areas.....	3300		.011 .065	<b>.076</b>		
Chewelah .....	3301		.011 .065	<b>.076</b>		
Colville.....	3302		.011 .065	<b>.076</b>		
Kettle Falls.....	3303		.011 .065	<b>.076</b>		
Marcus.....	3304		.011 .065	<b>.076</b>		
Northport.....	3305		.011 .065	<b>.076</b>		
Springdale.....	3306		.011 .065	<b>.076</b>		
<b>THURSTON</b>						
Unincorp. Areas.....	3400	(2)	.014 .065	<b>.079</b>	(2)	
Unincorp. PTBA* .....	3434		.026 .065	<b>.091</b>		
Bucoda .....	3401		.014 .065	<b>.079</b>		
Lacey .....	3402		.028 .065	<b>.093</b>		
Olympia .....	3403	3453	.028 .027 .065	<b>.093</b>	<b>.092</b>	

Location		Sales/Use Tax				
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)		
<b>THURSTON (cont.)</b>						
Rainier.....	3404		.014 .065	<b>.079</b>		
Tenino.....	3405		.014 .065	<b>.079</b>		
Tumwater .....	3406		.028 .065	<b>.093</b>		
Yelm.....	3407		.026 .065	<b>.091</b>		
<b>WAHIAKUM</b>						
Unincorp. Areas.....	3500		.011 .065	<b>.076</b>		
Cathlamet.....	3501		.011 .065	<b>.076</b>		
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	(2)	3650 .016 .013 .065	<b>.081</b>	<b>.078</b>	
Unincorp. PTBA* .....	3636	3686	.022 .019 .065	<b>.087</b>	<b>.084</b>	
College Place.....	3601	3651	.022 .019 .065	<b>.087</b>	<b>.084</b>	
Prescott.....	3602	3652	.016 .013 .065	<b>.081</b>	<b>.078</b>	
Waitsburg .....	3603	3653	.017 .014 .065	<b>.082</b>	<b>.079</b>	
Walla Walla (City) .....	3604	3654	.024 .021 .065	<b>.089</b>	<b>.086</b>	
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	(2)	3750 .014 .013 .065	<b>.079</b>	<b>.078</b>	
Unincorp. PTBA* .....	3737	3787	.020 .019 .065	<b>.085</b>	<b>.084</b>	
Bellingham .....	3701	3751	.022 .021 .065	<b>.087</b>	<b>.086</b>	
Blaine.....	3702	3752	.022 .021 .065	<b>.087</b>	<b>.086</b>	
Everson.....	3703	3753	.020 .019 .065	<b>.085</b>	<b>.084</b>	
Ferndale.....	3704	3754	.022 .021 .065	<b>.087</b>	<b>.086</b>	
Lynden .....	3705	3755	.022 .021 .065	<b>.087</b>	<b>.086</b>	
Nooksack.....	3706	3756	.020 .019 .065	<b>.085</b>	<b>.084</b>	
Sumas.....	3707	3757	.020 .019 .065	<b>.085</b>	<b>.084</b>	
<b>WHITMAN</b>						
Unincorp. Areas.....	3800		.013 .065	<b>.078</b>		
Albion .....	3801		.013 .065	<b>.078</b>		
Colfax.....	3802		.013 .065	<b>.078</b>		
Colton .....	3803		.013 .065	<b>.078</b>		
Endicott.....	3804		.013 .065	<b>.078</b>		
Farmington.....	3805		.013 .065	<b>.078</b>		
Garfield .....	3806		.013 .065	<b>.078</b>		
LaCrosse.....	3807		.013 .065	<b>.078</b>		
Lamont.....	3808		.013 .065	<b>.078</b>		
Malden .....	3809		.013 .065	<b>.078</b>		
Oakesdale.....	3810		.013 .065	<b>.078</b>		
Palouse.....	3811		.013 .065	<b>.078</b>		
Pullman .....	3812		.013 .065	<b>.078</b>		
Rosalia .....	3813		.013 .065	<b>.078</b>		
St. John.....	3814		.013 .065	<b>.078</b>		
Tekoa.....	3815		.013 .065	<b>.078</b>		
Uniontown.....	3816		.013 .065	<b>.078</b>		
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	(2)	3960 .014 .011 .065	<b>.079</b>	<b>.076</b>	
Grandview.....	3901	3961	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Granger .....	3902	3962	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Harrah.....	3903	3963	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Mabton.....	3904	3964	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Moxee City.....	3905	3965	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Naches.....	3906	3966	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Selah.....	3907	3967	.017 .014 .065	<b>.082</b>	<b>.079</b>	
Sunnyside.....	3908	3968	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Tieton.....	3909	3969	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Toppenish .....	3910	3970	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Union Gap.....	3911	3971	.016 .013 .065	<b>.081</b>	<b>.078</b>	
Wapato.....	3912	3972	.014 .011 .065	<b>.079</b>	<b>.076</b>	
Yakima (City) .....	3913	3973	.017 .014 .065	<b>.082</b>	<b>.079</b>	
Zillah .....	3914	3974	.014 .011 .065	<b>.079</b>	<b>.076</b>	

**Footnotes:**  
(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (RTA) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 360-705-6705.*  
(2) Special location codes and rates are used only to report sales of motor vehicles or the first 36 months of motor vehicle leases. Lease payments after the first 36 months are reported under the regular location codes and rates. See Sales Tax and Use Tax on Motor Vehicles section of the Auto Dealer Guide for more information.  
± HBZ - Hospital Benefit Zone  
Unincorporated Areas are locations outside incorporated city limits.  
\* PTBA - Public Transportation Benefit Area