

**San Juan County
Housing and Related Services
Effective January 1, 2024**

Effective January 1, 2024, sales and use tax within San Juan County will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

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 |
|---------------------------------------|----------------------|-----------------------------|-----------------------------|-----------------------------|
| Unincorp. Areas | 2800 | .019 | .065 | .084 |
| Lummi Nation – Unincorp. Areas | 2803 | .019 | .065 | .084 |
| Friday Harbor | 2801 | .021 | .065 | .086 |

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 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 or call the Department of Revenue at 360-705-6705.