

**King County  
Cultural Access Programs  
Car Dealers and Leasing Companies  
Effective April 1, 2024**

**Effective April 1, 2024**, local sales and use tax within King County will increase one-tenth of one percent (.001). The tax will be used for cultural access programs.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within King County. Persons or businesses within King 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 36 months of the lease) will need to report using the following location codes and tax rates. After the first 36 months of motor vehicle leases, the original city/county code should be used.

The new rates of sales tax are:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Kirkland MVET	1796	.037	.065	.102
North Bend MVET	1772	.025	.065	.090

**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
Kirkland	1716	.038	.065	.103
North Bend	1722	.026	.065	.091

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 Kirkland.

Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
1716	10,000 00	.038	380 00
1796	50,000 00	.037	1850 00
TOTAL TAXABLE	60,000 00	TOTAL	2230 00

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

**Represents only motor vehicle sales.**

Tax Classification	Taxable Amount	Rate	Tax Due
Motor Vehicle Sales/Leases	50,000 00	.003	150 00

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.

The three-tenths of one percent (.003) Motor Vehicle Sales/Lease 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/TaxRateLookup](http://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](http://dor.wa.gov) or call the Department of Revenue at 360-705-6705.

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(REV 1/11/24)