

**Thurston County
Public Safety Tax
Car Dealers and Leasing Companies
Effective April 1, 2024**

Effective April 1, 2024, sales and use tax within Thurston County will increase two-tenths of one percent (.002) except for Olympia which will increase by 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 Thurston County. Persons or businesses within Thurston 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
Unincorp. Areas MVET	3450	.016	.065	.081
Chehalis Tribes – Unincorp. Areas MVET	3459	.016	.065	.081
Nisqually Tribes – Unincorp. Areas MVET	3465	.016	.065	.081
Squaxin Tribes – Unincorp. Areas MVET	3463	.016	.065	.081
Unincorp. PTBA MVET	3474	.028	.065	.093
Nisqually Tribes – Unincorp. Areas PTBA MVET	3467	.028	.065	.093
Bucoda MVET	3451	.016	.065	.081
Lacey MVET	3452	.030	.065	.095
Nisqually Tribes – Lacey MVET	3469	.030	.065	.095
Olympia MVET*	3453	.030	.065	.095
Rainier MVET	3454	.016	.065	.081
Tenino MVET	3455	.016	.065	.081
Tumwater MVET	3456	.030	.065	.095
Chehalis Tribes – Tumwater MVET	3461	.030	.065	.095
Yelm MVET	3457	.028	.065	.093

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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.

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
Unincorp. Areas	3400	.018	.065	.083
Chehalis Tribes – Unincorp. Areas	3409	.018	.065	.083
Nisqually Tribes – Unincorp. Areas	3415	.018	.065	.083
Squaxin Tribes – Unincorp. Areas	3413	.018	.065	.083
Unincorp. PTBA	3434	.030	.065	.095
Nisqually Tribes – Unincorp. Areas PTBA	3417	.030	.065	.095
Bucoda	3401	.018	.065	.083
Lacey	3402	.032	.065	.097
Nisqually Tribes – Lacey	3419	.032	.065	.097
Olympia*	3403	.033	.065	.098
Rainier	3404	.018	.065	.083
Tenino	3405	.018	.065	.083
Tumwater	3406	.032	.065	.097
Chehalis Tribes – Tumwater	3411	.032	.065	.097
Yelm	3407	.030	.065	.095

*In addition to the .002 Public Safety tax, the City of Olympia has imposed the .001 Transportation Benefit District tax on April 1, 2024 for a total rate increase of .003.

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 the City of Olympia.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3403	10,000	00	.033	330	00
3453	50,000	00	.030	1500	00
TOTAL TAXABLE	60,000	00	TOTAL	1830	00

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

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

Represents only motor vehicle sales.

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.

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.

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