

Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective April 1 - June 30, 2023

Local sales/use tax changes

(Effective April 1, 2023)

City of Bridgeport

Sales and use tax within the City of Bridgeport will increase one-tenth of one percent (.001). The tax will be used for public safety purposes.

City of Kelso

Sales and use tax within the City of Kelso will increase one-tenth of one percent (.001). The tax will be used for transportation services.

City of Lake Forest Park

Sales and use tax within the City of Lake Forest Park will increase one-tenth of one percent (.001). The tax will be used for transportation services.

City of Lake Stevens

Sales and use tax within the City of Lake Stevens will increase two-tenths of one percent (.002). The tax will be used for transportation services.

City of Longview

Sales and use tax within the City of Longview will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

City of Pacific

Sales and use tax within the City of Pacific will increase one-tenth of one percent (.001). The tax will be used for transportation services.

City of Poulsbo

Sales and use tax within the City of Poulsbo will increase one-tenth of one percent (.001). The tax will be used for transportation services.

City of Vancouver

Sales and use tax within the City of Vancouver will increase one-tenth of one percent (.001). The tax will be used for transportation services.

Wahkiakum County

Sales and use tax within Wahkiakum County will increase two-tenths of one percent (.002). The tax will be used for emergency communication systems and facilities.

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- Grow your business in Washington state.

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Boundary changes (annexations)

(Effective April 1, 2023)

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 for details.

Benton County
Kennewick

Chelan County
Wenatchee

Clark County
Ridgefield

Franklin County
Pasco

Grant County
Mattawa

Grays Harbor County
Elma

Yakima County
Grandview

Local sales and use tax rates

Tax changes are blue and bolded

Effective April 1 - June 30, 2023

(We update tax rates every quarter. Please visit dor.wa.gov for current rates.)

Note: For footnote information, please see the bottom of page 6.

Location		Sales/Use Tax			Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)	County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
ADAMS					COLUMBIA				
Unincorp. Areas	0100	.015	.065	.080	Unincorp. Areas	0700	.017	.065	.082
Hatton	0101	.015	.065	.080	Dayton	0701	.019	.065	.084
Lind	0102	.015	.065	.080	Starbuck	0702	.017	.065	.082
Othello	0103	.017	.065	.082	COWLITZ (Eff. 4/1/23)				
Ritzville	0104	.015	.065	.080	Unincorp. Areas	0800	.013	.065	.078
Washtucna	0105	.015	.065	.080	Castle Rock	0801	.015	.065	.080
ASOTIN					Kalama	0802	.016	.065	.081
Unincorp. Areas	0200	.015	.065	.080	Kelso	0803	.017	.065	.082
Asotin (City)	0201	.015	.065	.080	Longview	0804	.017	.065	.082
Clarkston	0202	.017	.065	.082	Woodland	0805	.014	.065	.079
BENTON					DOUGLAS (Eff. 4/1/23)				
Unincorp. Areas	0300	.016	.065	.081	Unincorp. Areas	0900	.013	.065	.078
Unincorp. PTBA*	0333	.022	.065	.087	Unincorp. PTBA*	0909	.018	.065	.083
Benton City	0301	.022	.065	.087	Bridgeport	0901	.013	.065	.078
Kennewick	0302	.022	.065	.087	East Wenatchee	0902	.020	.065	.085
Prosser	0303	.022	.065	.087	Mansfield	0903	.012	.065	.077
Richland	0304	.022	.065	.087	Rock Island	0904	.018	.065	.083
West Richland	0305	.022	.065	.087	Waterville	0905	.018	.065	.083
CHELAN					FERRY				
Unincorp. Areas	0400	.018	.065	.083	Unincorp. Areas	1000	.015	.065	.080
Cashmere	0401	.018	.065	.083	Republic	1001	.015	.065	.080
Chelan (City)	0402	.018	.065	.083	FRANKLIN				
Entiat	0403	.018	.065	.083	Unincorp. Areas	1100	.016	.065	.081
Leavenworth	0404	.020	.065	.085	Unincorp. PTBA*	1111	.022	.065	.087
Wenatchee	0405	.022	.065	.087	Connell	1101	.018	.065	.083
CLALLAM					Kahlotus	1102	.016	.065	.081
Unincorp. Areas	0500	.021	.065	.086	Mesa	1103	.016	.065	.081
Forks	0501	.021	.065	.086	Pasco	1104	.024	.065	.089
Port Angeles	0502	.023	.065	.088	GARFIELD				
Sequim	0503	.024	.065	.089	Unincorp. Areas	1200	.016	.065	.081
CLARK (Eff. 4/1/23)					Pomeroy	1201	.016	.065	.081
Unincorp. Areas	0600	.013	.065	.078	GRANT				
Cowlitz Tribe - Unincorp. Areas	0609	.013	.065	.078	Unincorp. Areas	1300	.017	.065	.082
Unincorp. PTBA*	0666	.020	.065	.085	Coulee City	1301	.017	.065	.082
Battle Ground	0601	.021	.065	.086	Electric City	1302	.017	.065	.082
Camas	0602	.020	.065	.085	Ephrata	1303	.019	.065	.084
La Center	0603	.020	.065	.085	George	1304	.019	.065	.084
Cowlitz Tribe - La Center	0611	.020	.065	.085	Grand Coulee	1305	.019	.065	.084
Ridgefield	0604	.022	.065	.087	Hartline	1306	.017	.065	.082
Vancouver	0605	.022	.065	.087	Krupp	1307	.017	.065	.082
Washougal	0606	.020	.065	.085	Mattawa	1308	.019	.065	.084
Yacolt	0607	.020	.065	.085	Moses Lake	1309	.019	.065	.084
					Quincy	1310	.017	.065	.082

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
GRANT (cont.)				
Royal City	1311	.017	.065	.082
Soap Lake	1312	.019	.065	.084
Warden	1313	.017	.065	.082
Wilson Creek	1315	.017	.065	.082
GRAYS HARBOR				
Unincorp. Areas	1400	.024	.065	.089
Chehalis Tribes - Unincorp. Areas	1411	.024	.065	.089
Aberdeen	1401	.0258	.065	.0908
Cosmopolis	1402	.024	.065	.089
Elma	1403	.024	.065	.089
Hoquiam	1404	.024	.065	.089
McCleary	1405	.024	.065	.089
Montesano	1406	.024	.065	.089
Oakville	1407	.024	.065	.089
Chehalis Tribes - Oakville	1413	.024	.065	.089
Ocean Shores	1409	.026	.065	.091
Westport	1408	.024	.065	.089
ISLAND				
Unincorp. Areas	1500	.023	.065	.088
Coupeville	1501	.023	.065	.088
Langley	1502	.023	.065	.088
Oak Harbor	1503	.025	.065	.090
JEFFERSON				
Unincorp. Areas	1600	.026	.065	.091
Suquamish Tribe - Unincorp. Jefferson County	1603	.026	.065	.091
Port Townsend	1601	.026	.065	.091
KING (Eff. 4/1/23)				
Unincorp. Areas	1700	.036	.065	.101
Unincorp. Non-RTA	4000	.022	.065	.087
Algona	1701	.036	.065	.101
Auburn/King	1702	.037	.065	.102
Auburn/King Non-RTA	4002	.023	.065	.088
Beaux Arts Village	1703	.036	.065	.101
Bellevue	1704	.036	.065	.101
Bellevue Non-RTA	4004	.022	.065	.087
Black Diamond	1705	.022	.065	.087
Bothell/King	1706	.036	.065	.101
Burien	1734	.036	.065	.101
Carnation	1707	.022	.065	.087
Clyde Hill	1708	.036	.065	.101
Covington	1712	.022	.065	.087
Des Moines	1709	.036	.065	.101
Duvall	1710	.024	.065	.089
Enumclaw	1711	.023	.065	.088
Federal Way	1732	.036	.065	.101
Puyallup Tribe - Federal Way	1741	.036	.065	.101
Hunts Point	1713	.036	.065	.101
Issaquah	1714	.036	.065	.101
Issaquah Non-RTA	4014	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
KING (cont.)				
Kenmore	1738	.036	.065	.101
Kent	1715	.036	.065	.101
Kent Non-RTA	4015	.022	.065	.087
Kirkland	1716	.037	.065	.102
Lake Forest Park	1717	.037	.065	.102
Maple Valley	1720	.022	.065	.087
Medina	1718	.036	.065	.101
Mercer Island	1719	.036	.065	.101
Milton/King	1731	.036	.065	.101
Newcastle	1736	.036	.065	.101
Newcastle Non-RTA	4036	.022	.065	.087
Normandy Park	1721	.036	.065	.101
North Bend	1722	.025	.065	.090
Pacific/King	1723	.037	.065	.102
Redmond	1724	.036	.065	.101
Redmond Non-RTA	4024	.022	.065	.087
Renton	1725	.036	.065	.101
Renton Non-RTA	4025	.022	.065	.087
Sammamish	1739	.036	.065	.101
Sammamish Non-RTA	4039	.022	.065	.087
SeaTac	1733	.036	.065	.101
Seattle	1726	.0375	.065	.1025
Shoreline	1737	.038	.065	.103
Skykomish	1727	.022	.065	.087
Snoqualmie	1728	.024	.065	.089
Tukwila	1729	.036	.065	.101
Woodinville	1735	.036	.065	.101
Woodinville Non-RTA	4035	.022	.065	.087
Yarrow Point	1730	.036	.065	.101
KITSAP (Eff. 4/1/23)				
Unincorp. Areas	1800	.027	.065	.092
Suquamish Tribe - Unincorp. Areas	1805	.027	.065	.092
Bainbridge Island	1804	.027	.065	.092
Bremerton	1801	.027	.065	.092
Suquamish Tribe - Bremerton	1807	.027	.065	.092
Port Orchard	1802	.028	.065	.093
Poulsbo	1803	.028	.065	.093
KITTITAS				
Unincorp. Areas	1900	.016	.065	.081
Cle Elum	1901	.016	.065	.081
Ellensburg	1902	.019	.065	.084
Kittitas (City)	1903	.016	.065	.081
Roslyn	1904	.016	.065	.081
South Cle Elum	1905	.016	.065	.081
Klickitat				
Unincorp. Areas	2000	.010	.065	.075
Bingen	2001	.010	.065	.075
Goldendale	2002	.010	.065	.075
White Salmon	2003	.010	.065	.075

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
LEWIS				
Unincorp. Areas	2100	.013	.065	.078
Chehalis Tribes - Unincorp. Areas	2111	.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
LINCOLN				
Unincorp. Areas	2200	.015	.065	.080
Almira	2201	.015	.065	.080
Creston	2202	.015	.065	.080
Davenport	2203	.015	.065	.080
Harrington	2204	.015	.065	.080
Odessa	2205	.015	.065	.080
Reardan	2206	.015	.065	.080
Sprague	2207	.015	.065	.080
Wilbur	2208	.015	.065	.080
MASON				
Unincorp. Areas	2300	.020	.065	.085
Squaxin Tribe - Unincorp. Areas	2303	.020	.065	.085
Shelton	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas	2400	.015	.065	.080
Unincorp. PTBA*	2424	.019	.065	.084
Brewster	2401	.019	.065	.084
Conconully	2402	.019	.065	.084
Coulee Dam	2403	.015	.065	.080
Elmer City	2404	.015	.065	.080
Nespelem	2405	.015	.065	.080
Okanogan (City)	2406	.020	.065	.085
Omak	2407	.019	.065	.084
Oroville	2408	.019	.065	.084
Pateros	2409	.021	.065	.086
Riverside	2410	.019	.065	.084
Tonasket	2411	.020	.065	.085
Twisp	2412	.022	.065	.087
Winthrop	2413	.020	.065	.085
PACIFIC				
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

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
PEND OREILLE				
Unincorp. Areas	2600	.012	.065	.077
Kalispel Tribe - Pend Oreille County	2607	.012	.065	.077
Cusick	2601	.012	.065	.077
Ione	2602	.012	.065	.077
Metaline	2603	.012	.065	.077
Metaline Falls	2604	.012	.065	.077
Newport	2605	.012	.065	.077
PIERCE (Eff. 4/1/23)				
Unincorp. Areas	2700	.029	.065	.094
Unincorp. Areas Non-RTA	4100	.015	.065	.080
Unincorp. Areas Non-RTA HBZ±	2789	.015	.065	.080
Unincorp. PTBA*	2727	.035	.065	.100
Unincorp. PTBA* Non-RTA	4127	.021	.065	.086
Unincorp. PTBA* HBZ±	2787	.021	.065	.086
Nisqually Tribe - Unincorp. Areas RTA	2725	.029	.065	.094
Nisqually Tribe - Unincorp. Areas Non-RTA	4103	.015	.065	.080
Puyallup Tribe - Unincorp. Areas Non-RTA	4105	.015	.065	.080
Puyallup Tribe - Unincorp. Areas PTBA* RTA	2745	.035	.065	.100
Auburn/Pierce	2724	.036	.065	.101
Bonney Lake	2701	.029	.065	.094
Bonney Lake Non-RTA	4101	.015	.065	.080
Buckley	2702	.015	.065	.080
Carbonado	2703	.015	.065	.080
DuPont	2704	.029	.065	.094
Eatonville	2705	.015	.065	.080
Edgewood	2720	.035	.065	.100
Puyallup Tribe - Edgewood	2739	.035	.065	.100
Fife	2706	.035	.065	.100
Puyallup Tribe - Fife	2735	.035	.065	.100
Fircrest	2707	.035	.065	.100
Gig Harbor	2708	.023	.065	.088
Gig Harbor HBZ±	2788	.023	.065	.088
Lakewood	2721	.035	.065	.100
Milton/Pierce	2709	.035	.065	.100
Puyallup Tribe - Milton	2737	.035	.065	.100
Nisqually Tribes - Lakewood ...	2731	.035	.065	.100
Orting	2710	.029	.065	.094
Pacific/Pierce	2723	.036	.065	.101
Puyallup	2711	.035	.065	.100
Puyallup Tribe - Puyallup	2733	.035	.065	.100
Roy	2712	.016	.065	.081
Ruston	2713	.035	.065	.100
South Prairie	2714	.015	.065	.080
Steilacoom	2715	.035	.065	.100
Sumner	2716	.029	.065	.094
Tacoma	2717	.038	.065	.103

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
PIERCE (cont.)				
Puyallup Tribe - Tacoma	2741	.038	.065	.103
University Place	2719	.035	.065	.100
Wilkeson	2718	.015	.065	.080
SAN JUAN				
Unincorp. Areas	2800	.018	.065	.083
Lummi Nation - Unincorp. Areas	2803	.018	.065	.083
Friday Harbor	2801	.020	.065	.085
SKAGIT				
Unincorp. Areas	2900	.017	.065	.082
Sauk-Suiattle - Unincorp. Areas	2915	.017	.065	.082
Swinomish Tribe - Skagit County	2909	.017	.065	.082
Unincorp. Areas PTBA*	2929	.021	.065	.086
Sauk-Suiattle - Unincorp. Areas PTBA*	2933	.021	.065	.086
Swinomish Tribe - Skagit County PTBA*	2931	.021	.065	.086
Anacortes	2901	.023	.065	.088
Burlington	2902	.021	.065	.086
Concrete	2903	.021	.065	.086
Hamilton	2904	.021	.065	.086
La Conner	2905	.021	.065	.086
Swinomish Tribe - La Conner	2911	.021	.065	.086
Lyman	2906	.021	.065	.086
Mount Vernon	2907	.023	.065	.088
Sedro-Woolley	2908	.021	.065	.086
SKAMANIA				
Unincorp. Areas	3000	.012	.065	.077
North Bonneville	3001	.012	.065	.077
Stevenson	3002	.012	.065	.077
SNOHOMISH (Eff. 4/1/23)				
Unincorp. Areas	3100	.028	.065	.093
Unincorp. Areas Non-RTA	4200	.014	.065	.079
Stillaguamish Tribe - Unincorp. Areas Non-RTA	4201	.014	.065	.079
Unincorp. PTBA*	3131	.040	.065	.105
Unincorp. PTBA* Non-RTA	4231	.026	.065	.091
Sauk-Suiattle - Unincorp. Areas PTBA* Non-RTA	4235	.026	.065	.091
Stillaguamish Tribe - Snohomish PTBA* Non-RTA	4237	.026	.065	.091
Tulalip Tribes - Unincorp. PTBA* Non-RTA	4233	.026	.065	.091
Arlington	3101	.028	.065	.093
Stillaguamish Tribe - Arlington	3123	.028	.065	.093
Bothell/Snohomish	3120	.040	.065	.105
Brier	3102	.040	.065	.105
Darrington	3103	.026	.065	.091
Edmonds	3104	.040	.065	.105
Everett	3105	.034	.065	.099
Everett Non-RTA	4205	.020	.065	.085
Gold Bar	3106	.026	.065	.091

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SNOHOMISH (cont.)				
Granite Falls	3107	.026	.065	.091
Index	3108	.026	.065	.091
Lake Stevens	3109	.028	.065	.093
Lynnwood	3110	.041	.065	.106
Marysville	3111	.029	.065	.094
Stillaguamish Tribe - Marysville	3125	.029	.065	.094
Tulalip Tribes - Marysville	3121	.029	.065	.094
Mill Creek	3119	.041	.065	.106
Monroe	3112	.029	.065	.094
Mountlake Terrace	3113	.040	.065	.105
Mukilteo	3114	.041	.065	.106
Snohomish (City)	3115	.028	.065	.093
Stanwood	3116	.028	.065	.093
Sultan	3117	.026	.065	.091
Woodway	3118	.040	.065	.105
SPOKANE				
Unincorp. Areas	3200	.016	.065	.081
Unincorp. PTBA*	3232	.024	.065	.089
Airway Heights	3201	.026	.065	.091
Kalispel Tribe - Airway Heights	3215	.026	.065	.091
Cheney	3202	.024	.065	.089
Deer Park	3203	.016	.065	.081
Fairfield	3204	.016	.065	.081
Latah	3205	.016	.065	.081
Liberty Lake	3212	.024	.065	.089
Medical Lake	3206	.024	.065	.089
Millwood	3207	.024	.065	.089
Rockford	3208	.016	.065	.081
Spangle	3209	.016	.065	.081
Spokane (City)	3210	.025	.065	.090
Spokane Valley	3213	.024	.065	.089
Waverly	3211	.016	.065	.081
STEVENS				
Unincorp. Areas	3300	.011	.065	.076
Chewelah	3301	.011	.065	.076
Colville	3302	.011	.065	.076
Kettle Falls	3303	.011	.065	.076
Marcus	3304	.011	.065	.076
Northport	3305	.011	.065	.076
Springdale	3306	.011	.065	.076
THURSTON				
Unincorp. Areas	3400	.016	.065	.081
Chehalis Tribes - Unincorp. Areas	3409	.016	.065	.081
Nisqually Tribes - Unincorp. Areas	3415	.016	.065	.081
Squaxin Tribes - Unincorp. Areas	3413	.016	.065	.081
Unincorp. PTBA*	3434	.028	.065	.093
Nisqually Tribes - Unincorp. Areas PTBA*	3417	.028	.065	.093

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
THURSTON (cont.)				
Bucoda	3401	.016	.065	.081
Lacey	3402	.030	.065	.095
Nisqually Tribes - Lacey	3419	.030	.065	.095
Olympia	3403	.030	.065	.095
Rainier	3404	.016	.065	.081
Tenino	3405	.016	.065	.081
Tumwater	3406	.030	.065	.095
Chehalis Tribes - Tumwater	3411	.030	.065	.095
Yelm	3407	.028	.065	.093
WAHKIAKUM (Eff. 4/1/23)				
Unincorp. Areas	3500	.013	.065	.078
Cathlamet	3501	.013	.065	.078
WALLA WALLA				
Unincorp. Areas	3600	.016	.065	.081
Unincorp. PTBA*	3636	.022	.065	.087
College Place	3601	.022	.065	.087
Prescott	3602	.016	.065	.081
Waitsburg	3603	.018	.065	.083
Walla Walla (City)	3604	.024	.065	.089
WHATCOM				
Unincorp. Areas	3700	.015	.065	.080
Lummi Nation - Unincorp. Areas	3711	.015	.065	.080
Unincorp. PTBA*	3737	.021	.065	.086
Lummi Nation - Unincorp. Areas PTBA*	3739	.021	.065	.086
Bellingham	3701	.023	.065	.088
Lummi Nation - Bellingham ..	3713	.023	.065	.088
Blaine	3702	.023	.065	.088
Everson	3703	.021	.065	.086
Ferndale	3704	.023	.065	.088
Lummi Nation - Ferndale	3709	.023	.065	.088
Lynden	3705	.023	.065	.088
Nooksack	3706	.021	.065	.086
Sumas	3707	.021	.065	.086
WHITMAN				
Unincorp. Areas	3800	.014	.065	.079
Albion	3801	.014	.065	.079
Colfax	3802	.014	.065	.079
Colton	3803	.014	.065	.079
Endicott	3804	.014	.065	.079
Farmington	3805	.014	.065	.079
Garfield	3806	.014	.065	.079
LaCrosse	3807	.014	.065	.079
Lamont	3808	.014	.065	.079
Malden	3809	.014	.065	.079
Oakesdale	3810	.014	.065	.079
Palouse	3811	.014	.065	.079
Pullman	3812	.014	.065	.079

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WHITMAN (cont.)				
Rosalia	3813	.014	.065	.079
St. John	3814	.014	.065	.079
Tekoa	3815	.014	.065	.079
Uniontown	3816	.014	.065	.079
YAKIMA				
Unincorp. Areas	3900	.015	.065	.080
Grandview	3901	.015	.065	.080
Granger	3902	.015	.065	.080
Harrah	3903	.015	.065	.080
Mabton	3904	.015	.065	.080
Moxee City	3905	.015	.065	.080
Naches	3906	.015	.065	.080
Selah	3907	.018	.065	.083
Sunnyside	3908	.017	.065	.082
Tieton	3909	.015	.065	.080
Toppenish	3910	.015	.065	.080
Union Gap	3911	.017	.065	.082
Wapato	3912	.015	.065	.080
Yakima (City)	3913	.018	.065	.083
Zillah	3914	.015	.065	.080

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.

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* PTBA - Public Transportation Benefit Area

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.

PDF **RCW 82.14.450**

Sales and use tax for counties and cities.

(1) A county legislative authority may submit an authorizing proposition to the county voters at a primary or general election and, if the proposition is approved by a majority of persons voting, impose a sales and use tax in accordance with the terms of this chapter. The title of each ballot measure must clearly state the purposes for which the proposed sales and use tax will be used. The rate of tax under this section may not exceed three-tenths of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(2)(a) A city legislative authority may submit an authorizing proposition to the city voters at a primary or general election and, if the proposition is approved by a majority of persons voting, impose a sales and use tax in accordance with the terms of this chapter. The title of each ballot measure must clearly state the purposes for which the proposed sales and use tax will be used. The rate of tax under this subsection may not exceed one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax. A city may not begin imposing a tax approved by the voters under this subsection prior to January 1, 2011.

(b) If a county adopts an ordinance or resolution to submit a ballot proposition to the voters to impose the sales and use tax under subsection (1) of this section prior to a city within the county adopting an ordinance or resolution to submit a ballot proposition to the voters to impose the tax under this subsection, the rate of tax by the city under this subsection may not exceed an amount that would cause the total county and city tax rate under this section to exceed three-tenths of one percent. This subsection (2)(b) also applies if the county and city adopt an ordinance or resolution to impose sales and use taxes under this section on the same date.

(c) If the city adopts an ordinance or resolution to submit a ballot proposition to the voters to impose the sales and use tax under this subsection prior to the county in which the city is located, the county must provide a credit against its tax under subsection (1) of this section for the city tax under this subsection to the extent the total county and city tax rate under this section would exceed three-tenths of one percent.

(3) The tax authorized in this section is in addition to any other taxes authorized by law and must be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county.

(4) The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, are exempt from tax imposed under this section.

(5) One-third of all money received under this section must be used solely for criminal justice purposes, fire protection purposes, or both. For the purposes of this subsection, "criminal justice purposes" has the same meaning as provided in RCW 82.14.340, except that from May 13, 2021, through December 31, 2023, "criminal justice purposes" includes local government programs which have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health.

(6) Money received by a county under subsection (1) of this section must be shared between the county and the cities as follows: 60 percent must be retained by the county and 40 percent must be distributed on a per capita basis to cities in the county.

(7) Tax proceeds received by a city imposing a tax under this section must be shared between the county and city as follows: 15 percent must be distributed to the county and 85 percent is retained by the city.

[2021 c 296 § 6; 2010 c 127 § 1; 2009 c 551 § 1; 2007 c 380 § 1; 2003 1st sp.s. c 24 § 2.]

NOTES:

Finding—Intent—Effective date—2021 c 296: See notes following RCW 82.14.310.

Finding—Intent—2003 1st sp.s. c 24: "The legislature finds that local governments in the state of Washington face enormous challenges in the area of criminal justice and public health. It is the legislature's intent to allow general local governments to raise revenues in order to better protect the health and safety of Washington state and its residents. It is further the intent of the legislature to provide such local governments relief from regulatory burdens that do not harm the public health and safety of the citizens of the state as a means of minimizing the need to generate new revenues authorized under this act." [2003 1st sp.s. c 24 § 1.]

Effective date—2003 1st sp.s. c 24: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2003." [2003 1st sp.s. c 24 § 6.]

Severability—2003 1st sp.s. c 24: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2003 1st sp.s. c 24 § 7.]

PDF RCW 82.14.340**Additional sales and use tax for criminal justice purposes—Referendum—Expenditures.**

(1) The legislative authority of any county may fix and impose a sales and use tax in accordance with the terms of this chapter, provided that such sales and use tax is subject to repeal by referendum, using the procedures provided in RCW 82.14.036. The referendum procedure provided in RCW 82.14.036 is the exclusive method for subjecting any county sales and use tax ordinance or resolution to a referendum vote.

(2) The tax authorized in this section is in addition to any other taxes authorized by law and must be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within such county. The rate of tax equals one-tenth of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax).

(3) When distributing moneys collected under this section, the state treasurer must distribute 10 percent of the moneys to the county in which the tax was collected. The remainder of the moneys collected under this section must be distributed to the county and the cities within the county ratably based on population as last determined by the office of financial management. In making the distribution based on population, the county must receive that proportion that the unincorporated population of the county bears to the total population of the county and each city must receive that proportion that the city incorporated population bears to the total county population.

(4) Moneys received from any tax imposed under this section must be expended for criminal justice purposes. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020. After May 13, 2021, through December 31, 2023, criminal justice purposes includes local government programs which have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health.

(5) In the expenditure of funds for criminal justice purposes as provided in this section, cities and counties, or any combination thereof, are expressly authorized to participate in agreements, pursuant to chapter 39.34 RCW, to jointly expend funds for criminal justice purposes of mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system.

[2021 c 296 § 5; 2010 c 127 § 3; 1995 c 309 § 1; 1993 sp.s. c 21 § 6. Prior: 1991 c 311 § 5; 1991 c 301 § 16; 1990 2nd ex.s. c 1 § 901.]

NOTES:

Finding—Intent—Effective date—2021 c 296: See notes following RCW 82.14.310.

Effective dates—1993 sp.s. c 21: See note following RCW 82.14.310.

Severability—1991 c 311: See note following RCW 82.14.310.

Retroactive application—1991 c 311: See note following RCW 82.14.330.

Finding—1991 c 301: See note following RCW 10.99.020.

Severability—1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Sales and use tax for high capacity transportation service limited by imposition of tax under RCW 82.14.340: RCW 81.104.170.