

Local sales & use tax rates and changes

Washington State Dept. of Revenue

Effective April 1 - June 30, 2019

Local sales/use tax changes

(Effective April 1, 2019)

Adams County

Sales and use tax within all of Adams County will increase three-tenths of one percent (.003). The tax will be used for public safety services.

City of Anacortes

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

City of Kirkland

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

City of Shoreline

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

Snohomish County

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

Spokane County

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

City of Tacoma

Sales and use tax within the City of Tacoma will increase one-tenth of one percent (.001). The tax will be used for cultural access programs.

Thurston County

Sales and use tax within Thurston County PTBA will increase four-tenths of one percent (.004). The tax will be used for transportation services.

How do I find local sales tax rates and codes?

Use our Tax Rate Lookup tool to know how much sales tax to charge your customers. All you need is the physical address or zip+4 of your business location or ship-to address. You will receive the local sales tax rate, corresponding local tax code, and a confirmation number.

We also offer a mobile version of this tool for download on both iOS and Android platforms. You can find the tool at dor.wa.gov/TaxRateLookup.

Washington businesses selling to other states

The Supreme Court's decision in *Wayfair v. South Dakota* removed the requirement of physical presence for states to require out-of-state businesses to register and collect sales tax on sales to customers in their state. Since the decision, many states have announced new tax registration and collection requirements for businesses selling into their states.

You should be aware of any changing requirements in the states that you sell to. The Streamlined Sales Tax Governing Board (SSTGB) has put together a remote seller hub on their website that tracks recent announcements made by each state about registration thresholds, as well as contact information and how to register in each state. Additionally, businesses wishing to register for all 24 streamlined member states may do so using SSTGB's Streamlined Sales Tax Registration System. Visit www.streamlinedsalestax.org for more information.

Out-of-state businesses selling to Washington customers: new retail sales tax registration threshold

Washington State has announced a new retail sales tax registration and collection threshold for out-of-state businesses selling to customers in Washington State in response to the Supreme Court's decision in *Wayfair v. South Dakota*.

Effective October 1, 2018, out-of-state businesses making more than \$100,000 in gross retail sales or 200 transactions to Washington customers are required to register in Washington State and collect/submit retail sales tax to the state.

Out-of-state businesses making between \$10,000 and \$100,000 in retail sales, and 200 or less transactions to Washington, have a choice to either register and collect sales tax, or follow use tax notice and reporting guidelines.

Questions?

For more information, see our Marketplace Fairness webpage at dor.wa.gov/marketplacefairness.

Boundary changes (annexations)

(Effective April 1, 2019)

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
Richland

Chelan County
Leavenworth
Wenatchee

Clark County
Ridgefield

Cowlitz County
Kalama

Douglas County
Rock Island

Grant County
Ephrata

Grays Harbor County
Elma

Kitsap County
Poulsbo

Lewis County
Mossyrock

Pend Oreille County
Newport

Spokane County
Liberty Lake

Walla Walla County
College Place

Whatcom County
Bellingham
Lynden

Local sales and use tax rates

Tax changes are blue and bolded

Effective April 1 - June 30, 2019

(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			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 (Eff. 4/1/19)					FRANKLIN				
Unincorp. Areas	0100	.015	.065	.080	Unincorp. Areas.....	1100	.015	.065	.080
Hatton	0101	.015	.065	.080	Unincorp. PTBA*	1111	.021	.065	.086
Lind	0102	.015	.065	.080	Connell	1101	.017	.065	.082
Othello.....	0103	.017	.065	.082	Kahlotus.....	1102	.015	.065	.080
Ritzville	0104	.015	.065	.080	Mesa.....	1103	.015	.065	.080
Washtucna.....	0105	.015	.065	.080	Pasco.....	1104	.021	.065	.086
ASOTIN					GARFIELD				
Unincorp. Areas.....	0200	.012	.065	.077	Unincorp. Areas.....	1200	.014	.065	.079
Asotin (City).....	0201	.012	.065	.077	Pomeroy	1201	.014	.065	.079
Clarkston	0202	.014	.065	.079	GRANT				
BENTON					Unincorp. Areas.....	1300	.014	.065	.079
Unincorp. Areas.....	0300	.015	.065	.080	Coulee City.....	1301	.014	.065	.079
Unincorp. PTBA*	0333	.021	.065	.086	Electric City	1302	.014	.065	.079
Benton City	0301	.021	.065	.086	Ephrata.....	1303	.017	.065	.082
Kennewick.....	0302	.021	.065	.086	George.....	1304	.014	.065	.079
Prosser	0303	.021	.065	.086	Grand Coulee	1305	.016	.065	.081
Richland	0304	.021	.065	.086	Hartline	1306	.014	.065	.079
West Richland.....	0305	.021	.065	.086	Krupp	1307	.014	.065	.079
CHELAN					Mattawa	1308	.016	.065	.081
Unincorp. Areas.....	0400	.017	.065	.082	Moses Lake	1309	.016	.065	.081
Cashmere	0401	.017	.065	.082	Quincy	1310	.014	.065	.079
Chelan (City).....	0402	.017	.065	.082	Royal City.....	1311	.014	.065	.079
Entiat.....	0403	.017	.065	.082	Soap Lake.....	1312	.014	.065	.079
Leavenworth.....	0404	.019	.065	.084	Warden.....	1313	.014	.065	.079
Wenatchee.....	0405	.019	.065	.084	Wilson Creek	1315	.014	.065	.079
CLALLAM					GRAYS HARBOR				
Unincorp. Areas.....	0500	.020	.065	.085	Unincorp. Areas.....	1400	.023	.065	.088
Forks.....	0501	.020	.065	.085	Aberdeen	1401	.0243	.065	.0893
Port Angeles.....	0502	.022	.065	.087	Cosmopolis.....	1402	.023	.065	.088
Sequim	0503	.023	.065	.088	Elma.....	1403	.023	.065	.088
CLARK					Hoquiam.....	1404	.023	.065	.088
Unincorp. Areas.....	0600	.012	.065	.077	McCleary.....	1405	.023	.065	.088
Unincorp. PTBA*	0666	.019	.065	.084	Montesano.....	1406	.023	.065	.088
Battle Ground	0601	.019	.065	.084	Oakville	1407	.023	.065	.088
Camas	0602	.019	.065	.084	Ocean Shores.....	1409	.025	.065	.090
La Center	0603	.019	.065	.084	Westport.....	1408	.023	.065	.088
Ridgefield.....	0604	.019	.065	.084	ISLAND				
Vancouver	0605	.019	.065	.084	Unincorp. Areas.....	1500	.022	.065	.087
Washougal	0606	.019	.065	.084	Coupeville.....	1501	.022	.065	.087
Yacolt	0607	.019	.065	.084	Langley.....	1502	.022	.065	.087
COLUMBIA					Oak Harbor	1503	.022	.065	.087
Unincorp. Areas.....	0700	.017	.065	.082	JEFFERSON				
Dayton	0701	.019	.065	.084	Unincorp. Areas.....	1600	.025	.065	.090
Starbuck.....	0702	.017	.065	.082	Port Townsend.....	1601	.025	.065	.090
COWLITZ					KING (Eff. 4/1/19)				
Unincorp. Areas.....	0800	.013	.065	.078	Unincorp. Areas.....	1700	.035	.065	.100
Castle Rock	0801	.015	.065	.080	Unincorp. Non-RTA	4000	.021	.065	.086
Kalama.....	0802	.014	.065	.079	Algona	1701	.035	.065	.100
Kelso.....	0803	.016	.065	.081	Auburn/King	1702	.035	.065	.100
Longview.....	0804	.016	.065	.081	Auburn/King Non-RTA	4002	.021	.065	.086
Woodland.....	0805	.014	.065	.079	Beaux Arts Village.....	1703	.035	.065	.100
DOUGLAS					Bellevue	1704	.035	.065	.100
Unincorp. Areas.....	0900	.013	.065	.078	Bellevue Non-RTA	4004	.021	.065	.086
Unincorp. PTBA*	0909	.017	.065	.082	Black Diamond	1705	.021	.065	.086
Bridgeport.....	0901	.012	.065	.077	Bothell/King	1706	.035	.065	.100
East Wenatchee.....	0902	.017	.065	.082	Burien	1734	.035	.065	.100
Mansfield	0903	.012	.065	.077	Carnation.....	1707	.021	.065	.086
Rock Island.....	0904	.017	.065	.082	Clyde Hill.....	1708	.035	.065	.100
Waterville	0905	.017	.065	.082	Covington	1712	.021	.065	.086
FERRY					Des Moines.....	1709	.035	.065	.100
Unincorp. Areas.....	1000	.012	.065	.077	Duvall.....	1710	.021	.065	.086
Republic.....	1001	.012	.065	.077	Enumclaw	1711	.022	.065	.087
					Federal Way	1732	.035	.065	.100

Location	Loc. Code	Local Rate	State Rate	Sales/Use Tax Combined Sales Tax (1)
County/City				
KING (cont.)				
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	.036	.065	.101
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	.024	.065	.089
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
KITSAP				
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
KITTITAS				
Unincorp. Areas	1900	.015	.065	.080
Cle Elum	1901	.015	.065	.080
Ellensburg	1902	.018	.065	.083
Kittitas (City)	1903	.015	.065	.080
Roslyn	1904	.015	.065	.080
South Cle Elum	1905	.015	.065	.080
Klickitat				
Unincorp. Areas	2000	.005	.065	.070
Bingen	2001	.010	.065	.075
Goldendale	2002	.010	.065	.075
White Salmon	2003	.010	.065	.075
LEWIS				
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
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

Location	Loc. Code	Local Rate	State Rate	Sales/Use Tax Combined Sales Tax (1)
County/City				
MASON				
Unincorp. Areas	2300	.020	.065	.085
Shelton	2301	.023	.065	.088
OKANOGAN				
Unincorp. Areas	2400	.013	.065	.078
Unincorp. PTBA*	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	.018	.065	.083
Omak	2407	.017	.065	.082
Oroville	2408	.017	.065	.082
Pateros	2409	.017	.065	.082
Riverside	2410	.017	.065	.082
Tonasket	2411	.018	.065	.083
Twisp	2412	.020	.065	.085
Winthrop	2413	.018	.065	.083
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
PEND OREILLE				
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
PIERCE (Eff. 4/1/19)				
Unincorp. Areas	2700	.028	.065	.093
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	.015	.065	.080
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
SAN JUAN				
Unincorp. Areas	2800	.016	.065	.081
Friday Harbor	2801	.018	.065	.083
SKAGIT (Eff. 4/1/19)				
Unincorp. Areas	2900	.016	.065	.081
Unincorp. PTBA*	2929	.020	.065	.085
Anacortes	2901	.022	.065	.087

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
SKAGIT (cont.)				
Burlington	2902	.020	.065	.085
Concrete	2903	.020	.065	.085
Hamilton	2904	.020	.065	.085
La Conner	2905	.020	.065	.085
Lyman	2906	.020	.065	.085
Mount Vernon	2907	.022	.065	.087
Sedro - Woolley	2908	.020	.065	.085
SKAMANIA				
Unincorp. Areas.....	3000	.012	.065	.077
North Bonneville	3001	.012	.065	.077
Stevenson	3002	.012	.065	.077
SNOHOMISH (Eff. 4/1/19)				
Unincorp. Areas	3100	.027	.065	.092
Unincorp. Areas Non-RTA	4200	.013	.065	.078
Unincorp. PTBA*	3131	.039	.065	.104
Unincorp. PTBA* Non-RTA	4231	.025	.065	.090
Arlington	3101	.027	.065	.092
Bothell/Snohomish	3120	.039	.065	.104
Brier	3102	.039	.065	.104
Darrington	3103	.025	.065	.090
Edmonds	3104	.039	.065	.104
Everett	3105	.033	.065	.098
Everett Non-RTA.	4205	.019	.065	.084
Gold Bar	3106	.025	.065	.090
Granite Falls	3107	.025	.065	.090
Index	3108	.025	.065	.090
Lake Stevens	3109	.025	.065	.090
Lynnwood.....	3110	.040	.065	.105
Marysville.....	3111	.028	.065	.093
Mill Creek	3119	.040	.065	.105
Monroe.....	3112	.028	.065	.093
Mountlake Terrace.....	3113	.039	.065	.104
Mukilteo	3114	.040	.065	.105
Snohomish (City)	3115	.027	.065	.092
Stanwood	3116	.027	.065	.092
Sultan	3117	.025	.065	.090
Woodway.....	3118	.039	.065	.104
SPOKANE (Eff. 4/1/19)				
Unincorp. Areas.....	3200	.016	.065	.081
Unincorp. PTBA*	3232	.024	.065	.089
Airway Heights	3201	.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	.024	.065	.089
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 (Eff. 4/1/19)				
Unincorp. Areas.....	3400	.014	.065	.079
Unincorp. PTBA*	3434	.026	.065	.091
Bucoda	3401	.014	.065	.079
Lacey	3402	.028	.065	.093
Olympia	3403	.028	.065	.093
Rainier.....	3404	.014	.065	.079
Tenino.....	3405	.014	.065	.079
Tumwater	3406	.028	.065	.093
Yelm	3407	.026	.065	.091

Location		Sales/Use Tax		
County/City	Loc. Code	Local Rate	State Rate	Combined Sales Tax (1)
WAHIAKUM				
Unincorp. Areas.....	3500	.011	.065	.076
Cathlamet.....	3501	.011	.065	.076
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	.017	.065	.082
Walla Walla (City)	3604	.024	.065	.089
WHATCOM				
Unincorp. Areas.....	3700	.014	.065	.079
Unincorp. PTBA*	3737	.020	.065	.085
Bellingham.....	3701	.022	.065	.087
Blaine	3702	.022	.065	.087
Everson.....	3703	.020	.065	.085
Ferndale	3704	.022	.065	.087
Lynden.....	3705	.022	.065	.087
Nooksack	3706	.020	.065	.085
Sumas	3707	.020	.065	.085
WHITMAN				
Unincorp. Areas.....	3800	.013	.065	.078
Albion	3801	.013	.065	.078
Colfax.....	3802	.013	.065	.078
Colton	3803	.013	.065	.078
Endicott.....	3804	.013	.065	.078
Farmington	3805	.013	.065	.078
Garfield	3806	.013	.065	.078
LaCrosse.....	3807	.013	.065	.078
Lamont	3808	.013	.065	.078
Malden	3809	.013	.065	.078
Oakesdale.....	3810	.013	.065	.078
Palouse	3811	.013	.065	.078
Pullman	3812	.013	.065	.078
Rosalia	3813	.013	.065	.078
St. John.....	3814	.013	.065	.078
Tekoa.....	3815	.013	.065	.078
Uniontown.....	3816	.013	.065	.078
YAKIMA				
Unincorp. Areas.....	3900	.014	.065	.079
Grandview.....	3901	.014	.065	.079
Granger	3902	.014	.065	.079
Harrah.....	3903	.014	.065	.079
Mabton.....	3904	.014	.065	.079
Moxee City	3905	.014	.065	.079
Naches.....	3906	.014	.065	.079
Selah.....	3907	.017	.065	.082
Sunnyside.....	3908	.014	.065	.079
Tieton.....	3909	.014	.065	.079
Toppenish	3910	.014	.065	.079
Union Gap.....	3911	.016	.065	.081
Wapato	3912	.014	.065	.079
Yakima (City)	3913	.017	.065	.082
Zillah	3914	.014	.065	.079

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 1-800-647-7706.*

± 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 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.