

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket Nos. UE-151871 UG-151872  
Puget Sound Energy's  
Electric and Natural Gas Equipment Lease Service**

**WUTC STAFF DATA REQUEST NO. 068**

**WUTC STAFF DATA REQUEST NO. 068:**

Please identify the utility tax rate specific to all areas of service, by jurisdiction and broken out by county, included in the Lease Solution Program.

**Response:**

The state utility tax would not be applicable to leasing activity. The state and local sales tax would apply to leasing revenue. The Washington Department of Revenue ("DOR") would require Puget Sound Energy ("PSE") to collect sales tax from customers on leasing revenue and remit the tax to DOR. Attached as Attachment A to PSE's Response to WUTC Staff Data Request No. 068 is the current state and city tax rates.

Current sales tax rates can be found at the DOR website at <http://dor.wa.gov/content/FindTaxesAndRates/SalesAndUseTaxRates/>.

Some cities have received authority to bill city utility taxes on PSE retail sales activities, which may include leased equipment. For installations in those cities, PSE will leverage its Customer Information System to determine the appropriate tax code for the installation location and add any appropriate city utility tax to the monthly lease rate at the time of billing.

Current city utility tax rates can be found in PSE's Electric Schedule 81 and Natural Gas Schedule 1. These rates will be charged separately from Schedule 75.

**ATTACHMENT A to PSE's Response to  
WUTC STAFF Data Request No. 068**

# Local Sales, Use Tax Rates and Changes

Effective April 1 - June 30, 2016

## Local sales/use tax changes

(Effective April 1, 2016)

### City of Centralia

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

### Clallam County

Sales and use tax within Unincorporated Areas of Clallam County will increase two-tenths of one percent (.002). The rate change reflects an increase of .002 for the optional sales tax.

### City of Clarkston

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

### City of Enumclaw

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

### Pacific County

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

### City of Shelton

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

### Snohomish County

Sales and use tax within Unincorporated P.T.B.A. areas and certain cities of Snohomish County will increase three-tenths of one percent (.003). 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 transportation services.

## New feature allows you to print your reseller permit

Misplaced your reseller permit? No worries. The Department has simplified the process for businesses to view or print their reseller permit, which allows approved retailers and wholesalers to purchase items for resale without paying sales tax.

You can now access your reseller permit through "My Account." Simply log into "My Account" under "Manage Account," click on "Apply/view status of Reseller Permit" to access a copy of your reseller permit.

Prior to adding this feature, a business needing its reseller permit had to contact the Department and ask for a reprint to be mailed.

## 50% penalty – misuse of reseller permits

If your business has a reseller permit, you may only use it to purchase items for resale. Do not use it for personal or household items, promotional gifts or materials and contract labor for speculative construction. Your business must make sure that either sales or use tax is paid on all consumable purchases. The Department routinely verifies proper use of reseller permits; misuse of a reseller permit could result in a 50% penalty on the underpayment or a possible revocation of the permit. For more information, visit [dor.wa.gov/resellerpermit](http://dor.wa.gov/resellerpermit).

## Keep your email address current

We send important messages to you through the secure messaging system in My Account—including time sensitive notices such as assessments, tax rate changes and delinquency notices. The secure system then sends you an email, letting you know you have a message.

## The benefits of E-file

- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.



## Annexations - Boundary Changes

(Effective April 1, 2016)

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](http://dor.wa.gov) for details.

### Adams County

Othello

### Benton County

Richland

### Chelan County

Wenatchee

### Clark County

Camas

Ridgefield

### Cowlitz County

Kalama

### King County

Auburn

Covington

Kent

### Lewis County

Napavine

### Pacific County

South Bend

### Pierce County

Puyallup

### Skagit County

Burlington

### Walla Walla County

College Place

### Whatcom County

Bellingham

### Whitman County

Colfax

### Yakima County

Sunnyside

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Local Sales and Use Tax Rates**

Effective April 1 - June 30, 2016

(Tax rates are updated quarterly. Please go to our web site at 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) |
| <b>ADAMS</b>                    |             |               |             |                        | <b>FRANKLIN</b>                |           |               |            |                        |
| Unincorp. Areas.....            | 0100        | .012          | .065        | <b>.077</b>            | Unincorp. Areas.....           | 1100      | .015          | .065       | <b>.080</b>            |
| Hatton.....                     | 0101        | .012          | .065        | <b>.077</b>            | Unincorp. P.T.B.A.*.....       | 1111      | .021          | .065       | <b>.086</b>            |
| Lind.....                       | 0102        | .012          | .065        | <b>.077</b>            | Connell.....                   | 1101      | .015          | .065       | <b>.080</b>            |
| Othello.....                    | 0103        | .012          | .065        | <b>.077</b>            | Kahlotus.....                  | 1102      | .015          | .065       | <b>.080</b>            |
| Ritzville.....                  | 0104        | .012          | .065        | <b>.077</b>            | Mesa.....                      | 1103      | .015          | .065       | <b>.080</b>            |
| Washtucna.....                  | 0105        | .012          | .065        | <b>.077</b>            | Pasco.....                     | 1104      | .021          | .065       | <b>.086</b>            |
| <b>ASOTIN (Eff. 4/1/16)</b>     |             |               |             |                        | <b>GARFIELD</b>                |           |               |            |                        |
| Unincorp. Areas.....            | 0200        | .012          | .065        | <b>.077</b>            | Unincorp. Areas.....           | 1200      | .010          | .065       | <b>.075</b>            |
| Asotin (City).....              | 0201        | .012          | .065        | <b>.077</b>            | Pomeroy.....                   | 1201      | .010          | .065       | <b>.075</b>            |
| <b>Clarkston T.B.D.**</b> ..... | <b>0202</b> | <b>.014</b>   | <b>.065</b> | <b>.079</b>            | <b>GRANT</b>                   |           |               |            |                        |
| <b>BENTON</b>                   |             |               |             |                        | Unincorp. Areas.....           |           |               |            |                        |
| Unincorp. Areas.....            | 0300        | .015          | .065        | <b>.080</b>            | Unincorp. Areas.....           | 1300      | .014          | .065       | <b>.079</b>            |
| Unincorp. P.T.B.A.*.....        | 0333        | .021          | .065        | <b>.086</b>            | Coulee City.....               | 1301      | .014          | .065       | <b>.079</b>            |
| Benton City.....                | 0301        | .021          | .065        | <b>.086</b>            | Electric City.....             | 1302      | .014          | .065       | <b>.079</b>            |
| Kennewick.....                  | 0302        | .021          | .065        | <b>.086</b>            | Ephrata.....                   | 1303      | .015          | .065       | <b>.080</b>            |
| Prosser.....                    | 0303        | .021          | .065        | <b>.086</b>            | George.....                    | 1304      | .014          | .065       | <b>.079</b>            |
| Richland.....                   | 0304        | .021          | .065        | <b>.086</b>            | Grand Coulee.....              | 1305      | .014          | .065       | <b>.079</b>            |
| West Richland.....              | 0305        | .021          | .065        | <b>.086</b>            | Hartline.....                  | 1306      | .014          | .065       | <b>.079</b>            |
| <b>CHELAN</b>                   |             |               |             |                        | Krupp.....                     |           |               |            |                        |
| Unincorp. Areas.....            | 0400        | .017          | .065        | <b>.082</b>            | Krupp.....                     | 1307      | .014          | .065       | <b>.079</b>            |
| Cashmere.....                   | 0401        | .017          | .065        | <b>.082</b>            | Mattawa.....                   | 1308      | .014          | .065       | <b>.079</b>            |
| Chelan (City).....              | 0402        | .017          | .065        | <b>.082</b>            | Moses Lake.....                | 1309      | .014          | .065       | <b>.079</b>            |
| Entiat.....                     | 0403        | .017          | .065        | <b>.082</b>            | Quincy.....                    | 1310      | .014          | .065       | <b>.079</b>            |
| Leavenworth T.B.D.**.....       | 0404        | .019          | .065        | <b>.084</b>            | Royal City.....                | 1311      | .014          | .065       | <b>.079</b>            |
| Wenatchee.....                  | 0405        | .019          | .065        | <b>.084</b>            | Soap Lake.....                 | 1312      | .014          | .065       | <b>.079</b>            |
| <b>CLALLAM (Eff. 4/1/16)</b>    |             |               |             |                        | Warden.....                    |           |               |            |                        |
| Unincorp. Areas.....            | <b>0500</b> | <b>.019</b>   | <b>.065</b> | <b>.084</b>            | Warden.....                    | 1313      | .014          | .065       | <b>.079</b>            |
| Forks.....                      | 0501        | .019          | .065        | <b>.084</b>            | Wilson Creek.....              | 1315      | .014          | .065       | <b>.079</b>            |
| Port Angeles.....               | 0502        | .019          | .065        | <b>.084</b>            | <b>GRAYS HARBOR</b>            |           |               |            |                        |
| Sequim T.B.D.**.....            | 0503        | .022          | .065        | <b>.087</b>            | Unincorp. Areas.....           | 1400      | .020          | .065       | <b>.085</b>            |
| <b>CLARK</b>                    |             |               |             |                        | Aberdeen T.B.D.**.....         |           |               |            |                        |
| Unincorp. Areas.....            | 0600        | .012          | .065        | <b>.077</b>            | Aberdeen T.B.D.**.....         | 1401      | .0213         | .065       | <b>.0863</b>           |
| Unincorp. P.T.B.A.*.....        | 0666        | .019          | .065        | <b>.084</b>            | Cosmopolis.....                | 1402      | .020          | .065       | <b>.085</b>            |
| Battle Ground.....              | 0601        | .019          | .065        | <b>.084</b>            | Elma.....                      | 1403      | .020          | .065       | <b>.085</b>            |
| Camas.....                      | 0602        | .019          | .065        | <b>.084</b>            | Hoquiam.....                   | 1404      | .020          | .065       | <b>.085</b>            |
| La Center.....                  | 0603        | .019          | .065        | <b>.084</b>            | McCleary.....                  | 1405      | .020          | .065       | <b>.085</b>            |
| Ridgefield.....                 | 0604        | .019          | .065        | <b>.084</b>            | Montesano.....                 | 1406      | .020          | .065       | <b>.085</b>            |
| Vancouver.....                  | 0605        | .019          | .065        | <b>.084</b>            | Oakville.....                  | 1407      | .020          | .065       | <b>.085</b>            |
| Washougal.....                  | 0606        | .019          | .065        | <b>.084</b>            | Ocean Shores.....              | 1409      | .020          | .065       | <b>.085</b>            |
| Yacolt.....                     | 0607        | .019          | .065        | <b>.084</b>            | Westport.....                  | 1408      | .020          | .065       | <b>.085</b>            |
| <b>COLUMBIA</b>                 |             |               |             |                        | <b>ISLAND</b>                  |           |               |            |                        |
| Unincorp. Areas.....            | 0700        | .016          | .065        | <b>.081</b>            | Unincorp. Areas.....           | 1500      | .022          | .065       | <b>.087</b>            |
| Dayton T.B.D.**.....            | 0701        | .018          | .065        | <b>.083</b>            | Coupeville.....                | 1501      | .022          | .065       | <b>.087</b>            |
| Starbuck.....                   | 0702        | .016          | .065        | <b>.081</b>            | Langley.....                   | 1502      | .022          | .065       | <b>.087</b>            |
| <b>COWLITZ</b>                  |             |               |             |                        | Oak Harbor.....                |           |               |            |                        |
| Unincorp. Areas.....            | 0800        | .012          | .065        | <b>.077</b>            | Oak Harbor.....                | 1503      | .022          | .065       | <b>.087</b>            |
| Castle Rock T.B.D.**.....       | 0801        | .014          | .065        | <b>.079</b>            | <b>JEFFERSON</b>               |           |               |            |                        |
| Kalama.....                     | 0802        | .012          | .065        | <b>.077</b>            | Unincorp. Areas.....           | 1600      | .025          | .065       | <b>.090</b>            |
| Kelso.....                      | 0803        | .015          | .065        | <b>.080</b>            | Port Townsend.....             | 1601      | .025          | .065       | <b>.090</b>            |
| Longview.....                   | 0804        | .015          | .065        | <b>.080</b>            | <b>KING (Eff. 4/1/16)</b>      |           |               |            |                        |
| Woodland.....                   | 0805        | .013          | .065        | <b>.078</b>            | Unincorp. Areas.....           | 1700      | .030          | .065       | <b>.095</b>            |
| <b>DOUGLAS</b>                  |             |               |             |                        | Unincorp. Non-R.T.A.....       |           |               |            |                        |
| Unincorp. Areas.....            | 0900        | .013          | .065        | <b>.078</b>            | Unincorp. Non-R.T.A.....       | 4000      | .021          | .065       | <b>.086</b>            |
| Unincorp. P.T.B.A.*.....        | 0909        | .017          | .065        | <b>.082</b>            | Algona.....                    | 1701      | .030          | .065       | <b>.095</b>            |
| Bridgeport.....                 | 0901        | .012          | .065        | <b>.077</b>            | Auburn/King.....               | 1702      | .030          | .065       | <b>.095</b>            |
| E. Wenatchee.....               | 0902        | .017          | .065        | <b>.082</b>            | Auburn/King Non-R.T.A.....     | 4002      | .021          | .065       | <b>.086</b>            |
| Mansfield.....                  | 0903        | .012          | .065        | <b>.077</b>            | Beaux Arts Village.....        | 1703      | .030          | .065       | <b>.095</b>            |
| Rock Island.....                | 0904        | .017          | .065        | <b>.082</b>            | Bellevue.....                  | 1704      | .030          | .065       | <b>.095</b>            |
| Waterville.....                 | 0905        | .017          | .065        | <b>.082</b>            | Bellevue Non-R.T.A.....        | 4004      | .021          | .065       | <b>.086</b>            |
| <b>FERRY</b>                    |             |               |             |                        | Black Diamond.....             |           |               |            |                        |
| Unincorp. Areas.....            | 1000        | .012          | .065        | <b>.077</b>            | Black Diamond.....             | 1705      | .021          | .065       | <b>.086</b>            |
| Republic.....                   | 1001        | .012          | .065        | <b>.077</b>            | Bothell/King.....              | 1706      | .030          | .065       | <b>.095</b>            |
|                                 |             |               |             |                        | Burien.....                    |           |               |            |                        |
|                                 |             |               |             |                        | Burien.....                    |           |               |            |                        |
|                                 |             |               |             |                        | Carnation.....                 |           |               |            |                        |
|                                 |             |               |             |                        | Carnation.....                 |           |               |            |                        |
|                                 |             |               |             |                        | Clyde Hill.....                |           |               |            |                        |
|                                 |             |               |             |                        | Clyde Hill.....                |           |               |            |                        |
|                                 |             |               |             |                        | Covington.....                 |           |               |            |                        |
|                                 |             |               |             |                        | Covington.....                 |           |               |            |                        |
|                                 |             |               |             |                        | Des Moines.....                |           |               |            |                        |
|                                 |             |               |             |                        | Des Moines.....                |           |               |            |                        |
|                                 |             |               |             |                        | Duvall.....                    |           |               |            |                        |
|                                 |             |               |             |                        | Duvall.....                    |           |               |            |                        |
|                                 |             |               |             |                        | <b>Enumclaw T.B.D.**</b> ..... |           |               |            |                        |
|                                 |             |               |             |                        | <b>Enumclaw T.B.D.**</b> ..... |           |               |            |                        |
|                                 |             |               |             |                        | Federal Way.....               |           |               |            |                        |
|                                 |             |               |             |                        | Federal Way.....               |           |               |            |                        |

| Location                       | Loc. Code   | Local Rate  | State Rate  | Combined Sales Tax (1) |
|--------------------------------|-------------|-------------|-------------|------------------------|
| <b>KING (cont.)</b>            |             |             |             |                        |
| Hunts Point.....               | 1713        | .030        | .065        | <b>.095</b>            |
| Issaquah.....                  | 1714        | .030        | .065        | <b>.095</b>            |
| Issaquah Non-R.T.A.....        | 4014        | .021        | .065        | <b>.086</b>            |
| Kenmore.....                   | 1738        | .030        | .065        | <b>.095</b>            |
| Kent.....                      | 1715        | .030        | .065        | <b>.095</b>            |
| Kent Non-R.T.A.....            | 4015        | .021        | .065        | <b>.086</b>            |
| Kirkland.....                  | 1716        | .030        | .065        | <b>.095</b>            |
| Lake Forest Park.....          | 1717        | .030        | .065        | <b>.095</b>            |
| Maple Valley.....              | 1720        | .021        | .065        | <b>.086</b>            |
| Medina.....                    | 1718        | .030        | .065        | <b>.095</b>            |
| Mercer Island.....             | 1719        | .030        | .065        | <b>.095</b>            |
| Milton/King.....               | 1731        | .030        | .065        | <b>.095</b>            |
| Newcastle.....                 | 1736        | .030        | .065        | <b>.095</b>            |
| Newcastle Non-R.T.A.....       | 4036        | .021        | .065        | <b>.086</b>            |
| Normandy Park.....             | 1721        | .030        | .065        | <b>.095</b>            |
| North Bend T.B.D. **.....      | 1722        | .024        | .065        | <b>.089</b>            |
| Pacific/King.....              | 1723        | .030        | .065        | <b>.095</b>            |
| Redmond.....                   | 1724        | .030        | .065        | <b>.095</b>            |
| Redmond Non-R.T.A.....         | 4024        | .021        | .065        | <b>.086</b>            |
| Renton.....                    | 1725        | .030        | .065        | <b>.095</b>            |
| Renton Non-R.T.A.....          | 4025        | .021        | .065        | <b>.086</b>            |
| Sammamish.....                 | 1739        | .030        | .065        | <b>.095</b>            |
| Sammamish Non-R.T.A.....       | 4039        | .021        | .065        | <b>.086</b>            |
| SeaTac.....                    | 1733        | .030        | .065        | <b>.095</b>            |
| Seattle T.B.D.**.....          | 1726        | .031        | .065        | <b>.096</b>            |
| Shoreline.....                 | 1737        | .030        | .065        | <b>.095</b>            |
| Skykomish.....                 | 1727        | .021        | .065        | <b>.086</b>            |
| Snoqualmie.....                | 1728        | .021        | .065        | <b>.086</b>            |
| Tukwila.....                   | 1729        | .030        | .065        | <b>.095</b>            |
| Woodinville.....               | 1735        | .030        | .065        | <b>.095</b>            |
| Woodinville Non-R.T.A.....     | 4035        | .021        | .065        | <b>.086</b>            |
| Yarrow Point.....              | 1730        | .030        | .065        | <b>.095</b>            |
| <b>KITSAP</b>                  |             |             |             |                        |
| Unincorp. Areas.....           | 1800        | .022        | .065        | <b>.087</b>            |
| Bainbridge Island.....         | 1804        | .022        | .065        | <b>.087</b>            |
| Bremerton.....                 | 1801        | .022        | .065        | <b>.087</b>            |
| Port Orchard.....              | 1802        | .022        | .065        | <b>.087</b>            |
| Poulsbo.....                   | 1803        | .022        | .065        | <b>.087</b>            |
| <b>KITTITAS</b>                |             |             |             |                        |
| Unincorp. Areas.....           | 1900        | .015        | .065        | <b>.080</b>            |
| Cle Elum.....                  | 1901        | .015        | .065        | <b>.080</b>            |
| Ellensburg.....                | 1902        | .015        | .065        | <b>.080</b>            |
| Kittitas (City).....           | 1903        | .015        | .065        | <b>.080</b>            |
| Roslyn.....                    | 1904        | .015        | .065        | <b>.080</b>            |
| South Cle Elum.....            | 1905        | .015        | .065        | <b>.080</b>            |
| <b>KLICKITAT</b>               |             |             |             |                        |
| Unincorp. Areas.....           | 2000        | .005        | .065        | <b>.070</b>            |
| Bingen.....                    | 2001        | .010        | .065        | <b>.075</b>            |
| Goldendale.....                | 2002        | .010        | .065        | <b>.075</b>            |
| White Salmon.....              | 2003        | .010        | .065        | <b>.075</b>            |
| <b>LEWIS (Eff. 4/1/16)</b>     |             |             |             |                        |
| Unincorp. Areas.....           | 2100        | .013        | .065        | <b>.078</b>            |
| <b>Centralia T.B.D.**.....</b> | <b>2101</b> | <b>.017</b> | <b>.065</b> | <b>.082</b>            |
| Chehalis.....                  | 2102        | .015        | .065        | <b>.080</b>            |
| Morton.....                    | 2103        | .013        | .065        | <b>.078</b>            |
| Mossyrock.....                 | 2104        | .013        | .065        | <b>.078</b>            |
| Napavine.....                  | 2105        | .013        | .065        | <b>.078</b>            |
| Pe Ell.....                    | 2106        | .013        | .065        | <b>.078</b>            |
| Toledo.....                    | 2107        | .013        | .065        | <b>.078</b>            |
| Vader.....                     | 2108        | .013        | .065        | <b>.078</b>            |
| Winlock.....                   | 2109        | .013        | .065        | <b>.078</b>            |
| <b>LINCOLN</b>                 |             |             |             |                        |
| Unincorp. Areas.....           | 2200        | .012        | .065        | <b>.077</b>            |
| Almira.....                    | 2201        | .012        | .065        | <b>.077</b>            |
| Creston.....                   | 2202        | .012        | .065        | <b>.077</b>            |
| Davenport.....                 | 2203        | .012        | .065        | <b>.077</b>            |
| Harrington.....                | 2204        | .012        | .065        | <b>.077</b>            |
| Odessa.....                    | 2205        | .012        | .065        | <b>.077</b>            |
| Reardan.....                   | 2206        | .012        | .065        | <b>.077</b>            |
| Sprague.....                   | 2207        | .012        | .065        | <b>.077</b>            |
| Wilbur.....                    | 2208        | .012        | .065        | <b>.077</b>            |

| Location  | Loc. Code   | Local Rate  | State Rate  | Combined Sales Tax (1) |
|---|-------------|-------------|-------------|------------------------|
| <b>MASON (Eff. 4/1/16)</b>                          |             |             |             |                        |
| Unincorp. Areas.....                                | 2300        | .020        | .065        | <b>.085</b>            |
| <b>Shelton T.B.D.**.....</b>                        | <b>2301</b> | <b>.023</b> | <b>.065</b> | <b>.088</b>            |
| <b>OKANOGAN</b>                                     |             |             |             |                        |
| Unincorp. Areas.....                                | 2400        | .012        | .065        | <b>.077</b>            |
| Unincorp. P.T.B.A.*.....                            | 2424        | .016        | .065        | <b>.081</b>            |
| Brewster.....                                       | 2401        | .016        | .065        | <b>.081</b>            |
| Conconully.....                                     | 2402        | .016        | .065        | <b>.081</b>            |
| Coulee Dam.....                                     | 2403        | .012        | .065        | <b>.077</b>            |
| Elmer City.....                                     | 2404        | .012        | .065        | <b>.077</b>            |
| Nespelem.....                                       | 2405        | .012        | .065        | <b>.077</b>            |
| Okanogan (City).....                                | 2406        | .017        | .065        | <b>.082</b>            |
| Omak.....   | 2407        | .016        | .065        | <b>.081</b>            |
| Oroville.....                                       | 2408        | .016        | .065        | <b>.081</b>            |
| Pateros.....  | 2409        | .016        | .065        | <b>.081</b>            |
| Riverside.....                                      | 2410        | .016        | .065        | <b>.081</b>            |
| Tonasket.....                                       | 2411        | .017        | .065        | <b>.082</b>            |
| Twisp.....  | 2412        | .017        | .065        | <b>.082</b>            |
| Winthrop.....                                       | 2413        | .017        | .065        | <b>.082</b>            |
| <b>PACIFIC (Eff. 4/1/16)</b>                        |             |             |             |                        |
| <b>Unincorp. Areas.....</b>                         | <b>2500</b> | <b>.015</b> | <b>.065</b> | <b>.080</b>            |
| <b>Ilwaco.....</b>                                  | <b>2501</b> | <b>.015</b> | <b>.065</b> | <b>.080</b>            |
| <b>Long Beach.....</b>                              | <b>2502</b> | <b>.015</b> | <b>.065</b> | <b>.080</b>            |
| <b>Raymond.....</b>                                 | <b>2503</b> | <b>.015</b> | <b>.065</b> | <b>.080</b>            |
| <b>South Bend.....</b>                              | <b>2504</b> | <b>.015</b> | <b>.065</b> | <b>.080</b>            |
| <b>PEND OREILLE</b>                                 |             |             |             |                        |
| Unincorp. Areas.....                                | 2600        | .011        | .065        | <b>.076</b>            |
| Cusick.....   | 2601        | .011        | .065        | <b>.076</b>            |
| Ione.....   | 2602        | .011        | .065        | <b>.076</b>            |
| Metaline.....                                       | 2603        | .011        | .065        | <b>.076</b>            |
| Metaline Falls.....                                 | 2604        | .011        | .065        | <b>.076</b>            |
| Newport.....  | 2605        | .011        | .065        | <b>.076</b>            |
| <b>PIERCE (Eff. 4/1/16)</b>                         |             |             |             |                        |
| Unincorp. Areas.....                                | 2700        | .023        | .065        | <b>.088</b>            |
| Unincorp. Areas Non-R.T.A.....                      | 4100        | .014        | .065        | <b>.079</b>            |
| Unincorp. Areas Non-R.T.A. H.B.Z <sup>±</sup> ..... | 2789        | .014        | .065        | <b>.079</b>            |
| Unincorp. P.T.B.A.*.....                            | 2727        | .029        | .065        | <b>.094</b>            |
| Unincorp. P.T.B.A.* Non-R.T.A.....                  | 4127        | .020        | .065        | <b>.085</b>            |
| Unincorp. P.T.B.A.* H.B.Z <sup>±</sup> .....        | 2787        | .020        | .065        | <b>.085</b>            |
| Auburn/Pierce.....                                  | 2724        | .029        | .065        | <b>.094</b>            |
| Bonney Lake.....                                    | 2701        | .023        | .065        | <b>.088</b>            |
| Bonney Lake Non-R.T.A.....                          | 4101        | .014        | .065        | <b>.079</b>            |
| Buckley.....  | 2702        | .014        | .065        | <b>.079</b>            |
| Carbonado.....                                      | 2703        | .014        | .065        | <b>.079</b>            |
| DuPont.....   | 2704        | .023        | .065        | <b>.088</b>            |
| Eatonville.....                                     | 2705        | .014        | .065        | <b>.079</b>            |
| Edgewood.....                                       | 2720        | .029        | .065        | <b>.094</b>            |
| Fife.....   | 2706        | .029        | .065        | <b>.094</b>            |
| Fircrest.....                                       | 2707        | .029        | .065        | <b>.094</b>            |
| Gig Harbor.....                                     | 2708        | .020        | .065        | <b>.085</b>            |
| Gig Harbor H.B.Z <sup>±</sup> .....                 | 2788        | .020        | .065        | <b>.085</b>            |
| Lakewood.....                                       | 2721        | .029        | .065        | <b>.094</b>            |
| Milton/Pierce.....                                  | 2709        | .029        | .065        | <b>.094</b>            |
| Orting.....   | 2710        | .023        | .065        | <b>.088</b>            |
| Pacific/Pierce.....                                 | 2723        | .029        | .065        | <b>.094</b>            |
| Puyallup.....                                       | 2711        | .029        | .065        | <b>.094</b>            |
| Roy.....  | 2712        | .015        | .065        | <b>.080</b>            |
| Ruston.....   | 2713        | .029        | .065        | <b>.094</b>            |
| South Prairie.....                                  | 2714        | .014        | .065        | <b>.079</b>            |
| Steilacoom.....                                     | 2715        | .029        | .065        | <b>.094</b>            |
| Sumner.....   | 2716        | .023        | .065        | <b>.088</b>            |
| <b>Tacoma T.B.D.**.....</b>                         | <b>2717</b> | <b>.031</b> | <b>.065</b> | <b>.096</b>            |
| University Place.....                               | 2719        | .029        | .065        | <b>.094</b>            |
| Wilkeson.....                                       | 2718        | .014        | .065        | <b>.079</b>            |
| <b>SAN JUAN</b>                                     |             |             |             |                        |
| Unincorp. Areas.....                                | 2800        | .016        | .065        | <b>.081</b>            |
| Friday Harbor T.B.D.**.....                         | 2801        | .018        | .065        | <b>.083</b>            |
| <b>SKAGIT</b>                                       |             |             |             |                        |
| Unincorp. Areas.....                                | 2900        | .016        | .065        | <b>.081</b>            |
| Unincorp. P.T.B.A.*.....                            | 2929        | .020        | .065        | <b>.085</b>            |
| Anacortes.....                                      | 2901        | .020        | .065        | <b>.085</b>            |

| Location                                | Loc. Code   | Local Rate  | State Rate  | Combined Sales Tax (1) |
|---|-------------|-------------|-------------|------------------------|
| County/City                             |             |             |             |                        |
| <b>SKAGIT (cont.)</b>                   |             |             |             |                        |
| Burlington.....                         | 2902        | .020        | .065        | <b>.085</b>            |
| Concrete.....                           | 2903        | .020        | .065        | <b>.085</b>            |
| Hamilton.....                           | 2904        | .020        | .065        | <b>.085</b>            |
| La Conner.....                          | 2905        | .020        | .065        | <b>.085</b>            |
| Lyman.....                              | 2906        | .020        | .065        | <b>.085</b>            |
| Mount Vernon.....                       | 2907        | .020        | .065        | <b>.085</b>            |
| Sedro - Woolley.....                    | 2908        | .020        | .065        | <b>.085</b>            |
| <b>SKAMANIA</b>                         |             |             |             |                        |
| Unincorp. Areas.....                    | 3000        | .012        | .065        | <b>.077</b>            |
| North Bonneville.....                   | 3001        | .012        | .065        | <b>.077</b>            |
| Stevenson.....                          | 3002        | .012        | .065        | <b>.077</b>            |
| <b>SNOHOMISH (Eff. 4/1/16)</b>          |             |             |             |                        |
| Unincorp. Areas.....                    | 3100        | .021        | .065        | <b>.086</b>            |
| Unincorp. Areas Non-R.T.A.....          | 4200        | .012        | .065        | <b>.077</b>            |
| <b>Unincorp. P.T.B.A.*.....</b>         | <b>3131</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>Unincorp. P.T.B.A.* Non-R.T.A. .</b> | <b>4231</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Arlington T.B.D.**.....</b>          | <b>3101</b> | <b>.026</b> | <b>.065</b> | <b>.091</b>            |
| <b>Bothell/Snohomish.....</b>           | <b>3120</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>Brier.....</b>                       | <b>3102</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>Darrington.....</b>                  | <b>3103</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Edmonds.....</b>                     | <b>3104</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| Everett.....                            | 3105        | .027        | .065        | <b>.092</b>            |
| Everett Non-R.T.A.....                  | 4205        | .018        | .065        | <b>.083</b>            |
| <b>Gold Bar.....</b>                    | <b>3106</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Granite Falls.....</b>               | <b>3107</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Index.....</b>                       | <b>3108</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Lake Stevens.....</b>                | <b>3109</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Lynnwood.....</b>                    | <b>3110</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>Marysville T.B.D.**.....</b>         | <b>3111</b> | <b>.026</b> | <b>.065</b> | <b>.091</b>            |
| <b>Mill Creek.....</b>                  | <b>3119</b> | <b>.034</b> | <b>.065</b> | <b>.099</b>            |
| <b>Monroe T.B.D.**.....</b>             | <b>3112</b> | <b>.027</b> | <b>.065</b> | <b>.092</b>            |
| <b>Mountlake Terrace.....</b>           | <b>3113</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>Mukilteo.....</b>                    | <b>3114</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>Snohomish (City) T.B.D.**.....</b>   | <b>3115</b> | <b>.026</b> | <b>.065</b> | <b>.091</b>            |
| <b>Stanwood T.B.D.**.....</b>           | <b>3116</b> | <b>.026</b> | <b>.065</b> | <b>.091</b>            |
| <b>Sultan.....</b>                      | <b>3117</b> | <b>.024</b> | <b>.065</b> | <b>.089</b>            |
| <b>Woodway.....</b>                     | <b>3118</b> | <b>.033</b> | <b>.065</b> | <b>.098</b>            |
| <b>SPOKANE</b>                          |             |             |             |                        |
| Unincorp. Areas.....                    | 3200        | .016        | .065        | <b>.081</b>            |
| Unincorp. P.T.B.A.*.....                | 3232        | .022        | .065        | <b>.087</b>            |
| Airway Heights T.B.D.**.....            | 3201        | .024        | .065        | <b>.089</b>            |
| Cheney.....                             | 3202        | .022        | .065        | <b>.087</b>            |
| Deer Park.....                          | 3203        | .016        | .065        | <b>.081</b>            |
| Fairfield.....                          | 3204        | .016        | .065        | <b>.081</b>            |
| Latah.....                              | 3205        | .016        | .065        | <b>.081</b>            |
| Liberty Lake.....                       | 3212        | .022        | .065        | <b>.087</b>            |
| Medical Lake.....                       | 3206        | .022        | .065        | <b>.087</b>            |
| Millwood.....                           | 3207        | .022        | .065        | <b>.087</b>            |
| Rockford.....                           | 3208        | .016        | .065        | <b>.081</b>            |
| Spangle.....                            | 3209        | .016        | .065        | <b>.081</b>            |
| Spokane (City).....                     | 3210        | .022        | .065        | <b>.087</b>            |
| Spokane Valley.....                     | 3213        | .022        | .065        | <b>.087</b>            |
| Waverly.....                            | 3211        | .016        | .065        | <b>.081</b>            |
| <b>STEVENS</b>                          |             |             |             |                        |
| Unincorp. Areas.....                    | 3300        | .011        | .065        | <b>.076</b>            |
| Chewelah.....                           | 3301        | .011        | .065        | <b>.076</b>            |
| Colville.....                           | 3302        | .011        | .065        | <b>.076</b>            |
| Kettle Falls.....                       | 3303        | .011        | .065        | <b>.076</b>            |
| Marcus.....                             | 3304        | .011        | .065        | <b>.076</b>            |
| Northport.....                          | 3305        | .011        | .065        | <b>.076</b>            |
| Springdale.....                         | 3306        | .011        | .065        | <b>.076</b>            |
| <b>THURSTON</b>                         |             |             |             |                        |
| Unincorp. Areas.....                    | 3400        | .014        | .065        | <b>.079</b>            |
| Unincorp. P.T.B.A.*.....                | 3434        | .022        | .065        | <b>.087</b>            |
| Bucoda.....                             | 3401        | .014        | .065        | <b>.079</b>            |
| Lacey.....                              | 3402        | .022        | .065        | <b>.087</b>            |
| Olympia.....                            | 3403        | .023        | .065        | <b>.088</b>            |
| Rainier.....                            | 3404        | .014        | .065        | <b>.079</b>            |
| Tenino.....                             | 3405        | .014        | .065        | <b>.079</b>            |
| Tumwater T.B.D.**.....                  | 3406        | .024        | .065        | <b>.089</b>            |
| Yelm.....                               | 3407        | .022        | .065        | <b>.087</b>            |

| Location                         | Loc. Code | Local Rate | State Rate | Combined Sales Tax (1) |
|----------------------------------|-----------|------------|------------|------------------------|
| County/City                      |           |            |            |                        |
| <b>WAHAKIUM</b>                  |           |            |            |                        |
| Unincorp. Areas.....             | 3500      | .011       | .065       | <b>.076</b>            |
| Cathlamet.....                   | 3501      | .011       | .065       | <b>.076</b>            |
| <b>WALLA WALLA</b>               |           |            |            |                        |
| Unincorp. Areas.....             | 3600      | .016       | .065       | <b>.081</b>            |
| Unincorp. P.T.B.A.*.....         | 3636      | .022       | .065       | <b>.087</b>            |
| College Place.....               | 3601      | .022       | .065       | <b>.087</b>            |
| Prescott.....                    | 3602      | .016       | .065       | <b>.081</b>            |
| Waitsburg T.B.D.**.....          | 3603      | .017       | .065       | <b>.082</b>            |
| Walla Walla (City) T.B.D.**..... | 3604      | .024       | .065       | <b>.089</b>            |
| <b>WHATCOM</b>                   |           |            |            |                        |
| Unincorp. Areas.....             | 3700      | .014       | .065       | <b>.079</b>            |
| Unincorp. P.T.B.A.*.....         | 3737      | .020       | .065       | <b>.085</b>            |
| Bellingham T.B.D.**.....         | 3701      | .022       | .065       | <b>.087</b>            |
| Blaine.....                      | 3702      | .020       | .065       | <b>.085</b>            |
| Everton.....                     | 3703      | .020       | .065       | <b>.085</b>            |
| Ferndale T.B.D.**.....           | 3704      | .022       | .065       | <b>.087</b>            |
| Lynden T.B.D.**.....             | 3705      | .022       | .065       | <b>.087</b>            |
| Nooksack.....                    | 3706      | .020       | .065       | <b>.085</b>            |
| Sumas.....                       | 3707      | .020       | .065       | <b>.085</b>            |
| <b>WHITMAN</b>                   |           |            |            |                        |
| Unincorp. Areas.....             | 3800      | .013       | .065       | <b>.078</b>            |
| Albion.....                      | 3801      | .013       | .065       | <b>.078</b>            |
| Colfax.....                      | 3802      | .013       | .065       | <b>.078</b>            |
| Colton.....                      | 3803      | .013       | .065       | <b>.078</b>            |
| Endicott.....                    | 3804      | .013       | .065       | <b>.078</b>            |
| Farmington.....                  | 3805      | .013       | .065       | <b>.078</b>            |
| Garfield.....                    | 3806      | .013       | .065       | <b>.078</b>            |
| La Crosse.....                   | 3807      | .013       | .065       | <b>.078</b>            |
| Lamont.....                      | 3808      | .013       | .065       | <b>.078</b>            |
| Malden.....                      | 3809      | .013       | .065       | <b>.078</b>            |
| Oakesdale.....                   | 3810      | .013       | .065       | <b>.078</b>            |
| Pulouse.....                     | 3811      | .013       | .065       | <b>.078</b>            |
| Pullman.....                     | 3812      | .013       | .065       | <b>.078</b>            |
| Rosalia.....                     | 3813      | .013       | .065       | <b>.078</b>            |
| St. John.....                    | 3814      | .013       | .065       | <b>.078</b>            |
| Tekoa.....                       | 3815      | .013       | .065       | <b>.078</b>            |
| Uniontown.....                   | 3816      | .013       | .065       | <b>.078</b>            |
| <b>YAKIMA</b>                    |           |            |            |                        |
| Unincorp. Areas.....             | 3900      | .014       | .065       | <b>.079</b>            |
| Grandview.....                   | 3901      | .014       | .065       | <b>.079</b>            |
| Granger.....                     | 3902      | .014       | .065       | <b>.079</b>            |
| Harrarh.....                     | 3903      | .014       | .065       | <b>.079</b>            |
| Mabton.....                      | 3904      | .014       | .065       | <b>.079</b>            |
| Moxee City.....                  | 3905      | .014       | .065       | <b>.079</b>            |
| Naches.....                      | 3906      | .014       | .065       | <b>.079</b>            |
| Selah.....                       | 3907      | .017       | .065       | <b>.082</b>            |
| Sunnyside.....                   | 3908      | .014       | .065       | <b>.079</b>            |
| Tieton.....                      | 3909      | .014       | .065       | <b>.079</b>            |
| Toppenish.....                   | 3910      | .014       | .065       | <b>.079</b>            |
| Union Gap.....                   | 3911      | .016       | .065       | <b>.081</b>            |
| Wapato.....                      | 3912      | .014       | .065       | <b>.079</b>            |
| Yakima (City).....               | 3913      | .017       | .065       | <b>.082</b>            |
| Zillah.....                      | 3914      | .014       | .065       | <b>.079</b>            |

Footnotes:

(1) Combined sales tax includes the 6.5% state rate, the local rate, and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at [dor.wa.gov](http://dor.wa.gov), or call 1-800-647-7706.*

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area

\*\* T.B.D. - Transportation Benefit District

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.