

**2. GENERAL REGULATIONS - CONDITIONS OF OFFERING**

**2.6 SPECIAL TAXES, FEES AND CHARGES**

C. Tax Rates (Cont'd)

MUNICIPALITY OR TAX JURISDICTION	EXCHANGE	KIND OF TAX	RATE	EFFECTIVE TAX RATE FOR BILLING	APPLICABLE CONDITION(S)	
Lacey	Olympia	[1]	6.0%	6.0%	1 & 3	
Lake Forest Park	Seattle	[1]	6.0%	6.382%	2 & 3	
Lakewood	Tacoma	[1]	6.0%	6.0%	1 & 3	
Langley	Langley	[1]	6.0%	6.0%	1 & 3	
Liberty Lake	Spokane	[1]	6.0%	6.382%	2 & 3	(N)
Longview	Longview- Kelso	[1]	6.0%	6.0%	1 & 3	
Lummi Indian Reservation	Bellingham	[1]	5.0%	5.26%	2 & 3	
Lynden[2]	Lynden	[1]	6.0%	6.0%	1 & 3	

[1] Occupation

[2] 1.0% tax rate on amount \$5,000.00+ per customer, per month.