

**Whatcom County
Housing and Related Services Tax
Car Dealers and Leasing Companies
Effective July 1, 2021**

Effective July 1, 2021, local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within all of Whatcom County. Persons or businesses within all of Whatcom County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles (for up to the first thirty-six months of the lease) will need to report using the following location code and tax rate. After the thirty-six months of motor vehicle leases, the original Cities code should be used.

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas MVET	3750	.014	.065	.079
Unincorp. Areas PTBA MVET	3787	.020	.065	.085
Bellingham MVET	3751	.022	.065	.087
Blaine MVET	3752	.022	.065	.087
Everson MVET	3753	.020	.065	.085
Ferndale MVET	3754	.022	.065	.087
Lynden MVET	3755	.022	.065	.087
Nooksack MVET	3756	.020	.065	.085
Sumas MVET	3757	.020	.065	.085

Reporting Instructions for Retail Sales:

Businesses that report retail sales (other than sales or leases of motor vehicles) will need to report using the following location code and tax rate:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	3700	.015	.065	.080
Unincorp. Areas PTBA	3737	.021	.065	.086
Bellingham	3701	.023	.065	.088
Blaine	3702	.023	.065	.088
Everson	3703	.021	.065	.086
Ferndale	3704	.023	.065	.088
Lynden	3705	.023	.065	.088
Nooksack	3706	.021	.065	.086
Sumas	3707	.021	.065	.086

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in Whatcom County.

Location Code	Taxable Amount		Local Rate	Tax Due Cities or Co.	
3700	10,000	00	.015	150	00
3750	50,000	00	.014	700	00
TOTAL TAXABLE	60,000	00	TOTAL	850	00

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

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

**Represents only
motor vehicle
sales.**

Note: The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales or use tax rate** link.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 360-705-6705.