

**Kittitas County  
Emergency Communication Tax  
Car Dealers and Leasing Companies  
Effective January 1, 2025**

**Effective January 1, 2025**, local sales and use tax within Kittitas County will increase two-tenths of one percent (.002). The tax will be used for emergency communication systems and facilities.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Kittitas County. Persons or businesses within Kittitas 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 36 months of the lease) will need to report using the following location codes and tax rates. After the first 36 months of motor vehicle leases, the original city/county code should be used.

<b>Location</b>	<b>Location Code</b>	<b>Local Sales Tax Rate</b>	<b>State Sales Tax Rate</b>	<b>Total Sales Tax Rate</b>
<b>Kittitas County Unincorp. Areas MVET</b>	<b>1950</b>	<b>.015</b>	<b>.065</b>	<b>.080</b>
<b>Cle Elum MVET</b>	<b>1951</b>	<b>.015</b>	<b>.065</b>	<b>.080</b>
<b>Ellensburg MVET</b>	<b>1952</b>	<b>.018</b>	<b>.065</b>	<b>.083</b>
<b>Kittitas (City) MVET</b>	<b>1953</b>	<b>.015</b>	<b>.065</b>	<b>.080</b>
<b>Roslyn MVET</b>	<b>1954</b>	<b>.015</b>	<b>.065</b>	<b>.080</b>
<b>South Cle Elum MVET</b>	<b>1955</b>	<b>.015</b>	<b>.065</b>	<b>.080</b>

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State of Washington  
Taxpayer Account Administration  
PO Box 47476  
Olympia WA 98504-7476

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.

## 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 codes and tax rates:

Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Kittitas County Unincorp. Areas	1900	.018	.065	.083
Cle Elum	1901	.018	.065	.083
Ellensburg	1902	.021	.065	.086
Kittitas (City)	1903	.018	.065	.083
Roslyn	1904	.018	.065	.083
South Cle Elum	1905	.018	.065	.083

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 the City of Ellensburg.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
1902	10,000	00	.021	210	00
1952	50,000	00	.018	900	00
TOTAL TAXABLE	60,000	00	TOTAL	1,110	00

  

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases	50,000	00	.003	150	00

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

**Represents only motor vehicle sales.**

The three-tenths of one percent (.003) Motor Vehicle Sales/Lease 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/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

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](http://dor.wa.gov) or call the Department of Revenue at 360-705-6705.

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