

April 1, 2021 Sales Tax Rates Jefferson County, Washington

Sales Tax Rates By Category		Sales in Unincorporated Jefferson County	Sales in City of Port Townsend	Notes	State Law
Basic Goods & Services	State	6.50%	6.50%		RCW 82.08.020(1)
	Portion of State Sales Tax Funding Rural Counties ^{4,5,9}	-0.09%	-0.09%	6.5% minus Rural Counties and SHB 1406 portions	RCW 82.14.370
	Affordable Housing and Supportive Housing ¹²	-0.0146%	-0.0073%		RCW 82.14.540
	County General Fund - Basic ¹	0.50%	0.075%		The county and the city currently impose the basic sales tax of 0.5% and optional of 0.5% optional. Sales within the city share 15% of those with the county
	County General Fund - Optional ²	0.50%	0.075%	RCW 82.14.030(2)	
	Rural Counties ^{4,5,9}	0.09%	0.09%	RCW 82.14.370	
	City of Port Townsend - Basic	-	0.425%	RCW 82.14.030(1)	
	City of Port Townsend - Optional	-	0.425%	RCW 82.14.030(2)	
	County Special Purpose/Public Safety ¹⁰	0.30%	0.30%	RCW 82.14.450	
	Transit ^{6,11}	0.90%	0.90%	RCW 82.14.045	
	Criminal Justice ³	0.10%	0.10%	RCW 82.14.340	
	E911 ⁷	0.10%	0.10%	RCW 82.14.420	
	Mental Health ⁸	0.10%	0.10%	RCW 82.14.460	
	Affordable Housing and Supportive Housing ¹²	0.0146%	0.0073%	Affordable Housing tax funded from State Sales Tax	RCW 82.14.540
	Housing and Related Services ¹⁵	0.10%	0.10%	Effective April 1, 2021	RCW 82.14.530
Total Sales Tax Rate for Basic Goods & Services		9.10%	9.10%		
Lodging	Hotel/Motel Additional (from User) ¹³	2.00%	2.00%	Lodging tax in addition to basic goods and services	RCW 67.28.180(1)
	Portion of 6.5% State Sales Tax Funding Basic Lodging ¹⁴	-2.00%	-2.00%	Basic Lodging tax funded from state portion collected	RCW 67.28.180(2)(a)
	Hotel/Motel (Basic from state portion collected) ¹⁴	2.00%	2.00%		
	Total Sales Tax Rate for Lodging		11.10%	11.10%	

Sales Tax Revenue By Jurisdiction		Sales in Unincorporated Jefferson County	Sales in City of Port Townsend	Notes
Basic Goods & Services	State	6.3954%	6.3954%	<ul style="list-style-type: none"> County receives all sales tax available for Basic Goods & Services sold in County. Amount is split for sales in the City of Port Townsend where City receives 0.85% and County receives 1.74% SHB 1406 added 0.0146% for sales in County and 0.0073% for sales in City of PT in 2019.
	Jefferson County	2.704600%	1.847300%	
	City of Port Townsend	-	0.8573%	
	Total Sales Tax Revenue for Basic Goods & Services		9.10%	9.10%
Lodging	State	4.3954%	4.3954%	<ul style="list-style-type: none"> County receives sales tax for basic goods & services plus full amount for lodging in unincorporated Jefferson County.
	Jefferson County	6.7046%	1.8473%	
	City of Port Townsend	-	4.8573%	<ul style="list-style-type: none"> City receives share of basic goods & services sales tax and full Lodging share for lodging in City of Port Townsend.
	Total Sales Tax Revenue for Lodging		11.10%	11.10%

¹ October 1, 1970, ½ of 1%, Resolution 26-70

² January 1, 1983 Resolution 87-82 Sales or Use Tax – rate 5/10 of 1%, with 15% of city, RCW 82.14.030(2), Recorded Vol 8 pages 01848-9

³ September 1, 1993, 0.1% Established for Criminal Justice, Ord 09-0913-93

⁴ July 1, 1998 Rural Counties Sales/Use tax of 0.04% was established. It is funded from the state portion of the collected tax.

⁵ July 1, 1999 Rural Sales tax was increased to 0.08% (reduction from state portion)

⁶ January 1, 2001 Transit 0.3%

⁷ April 1, 2005 0.1% Established for E911 by vote of the people

⁸ June 1, 2006 0.1% Established for Mental Health by ordinance, RCW 82.14.460, ordinance No. 08-1003-05

⁹ August 1, 2007 0.1% Rural Sales tax increased by Legislature (reduction from state portion)

¹⁰ April 1, 2011 0.3% County sales tax increase for special purpose (public safety and facilities) by vote of the people, RCW 82.14.450

¹¹ July 1, 2011 0.03% Transit increase to 0.6% by vote of the people

¹² Dec 16, 2019 County adopted Ord 16-1216-19 effective Feb 1, 2020 for Affordable and Supportive Housing (reduction from state portion)

¹³ June 15, 1981 2% Lodging Tax County Ordinance 03-81, City of PT Ord 1845

¹⁴ September 1, 1998 2% Lodging Tax credit funded from state portion of collected tax.

¹⁵ Dec 21, 2020 0.1% Established for Housing and Related Services by county ordinance Ord 11-1221-20 effective April 1, 2020