

## 2020 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                        |
|--|--|--|--------------------------------|--|----------------------------------|
| <b>Basic Goods &amp; Services</b>                          | State  | 6.50%                                    | 6.50%                          | 6.5% minus Rural Counties and SHB 1406 portions  | <a href="#">RCW 82.08.020(1)</a> |
|  | Portion of State Sales Tax Funding Rural Counties <sup>4,5,9</sup> | -0.09%                                   | -0.09%                         |  | <a href="#">RCW 82.14.370</a>    |
|  | Affordable Housing and Supportive Housing <sup>12</sup>            | -0.0146%                                 | -0.0073%                       |  | <a href="#">RCW 82.14.540</a>    |
|  | County General Fund - Basic <sup>1</sup>                           | 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 | <a href="#">RCW 82.14.030(1)</a> |
|  | County General Fund - Optional <sup>2</sup>                        | 0.50%                                    | 0.075%                         |  | <a href="#">RCW 82.14.030(2)</a> |
|  | Rural Counties <sup>4,5,9</sup>                                    | 0.09%                                    | 0.09%                          |  | <a href="#">RCW 82.14.370</a>    |
|  | City of Port Townsend - Basic                                      | -  | 0.425%                         |  | <a href="#">RCW 82.14.030(1)</a> |
|  | City of Port Townsend - Optional                                   | -  | 0.425%                         |  | <a href="#">RCW 82.14.030(2)</a> |
|  | County Special Purpose/Public Safety <sup>10</sup>                 | 0.30%                                    | 0.30%                          |  | <a href="#">RCW 82.14.450</a>    |
|  | Transit <sup>6,11</sup>  | 0.90%                                    | 0.90%                          |  | <a href="#">RCW 82.14.045</a>    |
|  | Criminal Justice <sup>3</sup>                                      | 0.10%                                    | 0.10%                          |  | <a href="#">RCW 82.14.340</a>    |
|  | E911 <sup>7</sup>  | 0.10%                                    | 0.10%                          |  | <a href="#">RCW 82.14.420</a>    |
|  | Mental Health <sup>8</sup>   | 0.10%                                    | 0.10%                          |  | <a href="#">RCW 82.14.460</a>    |
|  | Affordable Housing and Supportive Housing <sup>12</sup>            | 0.0146%                                  | 0.0073%                        | Affordable Housing tax funded from State Sales Tax   | <a href="#">RCW 82.14.540</a>    |
| <b>Total Sales Tax Rate for Basic Goods &amp; Services</b> |  | <b>9.00%</b>                             | <b>9.00%</b>                   |  |                                  |

| Sales Tax Rates By Category |   | Sales in Unincorporated Jefferson County | Sales in City of Port Townsend | Notes   | State Law                           |
|-----------------------------|---|--|--------------------------------|---|-------------------------------------|
| <b>Lodging</b>              | Hotel/Motel Additional (from User) <sup>13</sup>                    | 2.00%                                    | 2.00%                          | Lodging tax in addition to basic goods and services   | <a href="#">RCW 67.28.180(1)</a>    |
|                             | Portion of 6.5% State Sales Tax Funding Basic Lodging <sup>14</sup> | -2.00%                                   | -2.00%                         | Basic Lodging tax funded from state portion collected | <a href="#">RCW 67.28.180(2)(a)</a> |
|                             | Hotel/Motel (Basic from state portion collected) <sup>14</sup>      | 2.00%                                    | 2.00%                          |   |                                     |
|                             | <b>Total Sales Tax Rate for Lodging</b>                             |  | <b>11.00%</b>                  | <b>11.00%</b>   |                                     |

| Sales Tax Rates By Jurisdiction   |  | Unincorporated Jefferson County | City of Port Townsend | Notes  |
|-----------------------------------|--|---------------------------------|-----------------------|--|
| <b>Basic Goods &amp; Services</b> | State  | <b>6.3954%</b>                  | <b>6.3954%</b>        | Not including tax collected for state,<br>• County receives the full amount of sales tax for Basic Goods & Services sold in unincorporated Jefferson County.<br>• Amount is split for sales within the City of Port Townsend where City receives 0.85% and County receives 1.74%<br>• For affordable housing purposes, SHB 1406 added 0.0146% for sales in County and 0.0073% for sales in City of PT in 2019. See <a href="#">RCW 82.14.540</a> |
|                                   | Jefferson County   | <b>2.6046%</b>                  | <b>1.7473%</b>        |  |
|                                   | City of Port Townsend                                      | -                               | <b>0.8573%</b>        |  |
|                                   | <b>Total Sales Tax Rate for Basic Goods &amp; Services</b> |                                 | <b>9.00%</b>          |  |
| <b>Lodging</b>                    | State  | <b>4.3954%</b>                  | <b>4.3954%</b>        | Not including tax collected for state and basic goods and services detailed above,<br>• County receives full amount of lodging tax for lodging in unincorporated Jefferson County.<br>• City receives full share of lodging tax for lodging within the City of Port Townsend.  |
|                                   | Jefferson County   | <b>6.6046%</b>                  | <b>1.7473%</b>        |  |
|                                   | City of Port Townsend                                      | -                               | <b>4.8573%</b>        |  |
|                                   | <b>Total Sales Tax Rate for Lodging</b>                    |                                 | <b>11.00%</b>         |  |

<sup>1</sup> October 1, 1970, 1/2 of 1%, Resolution 26-70

<sup>2</sup> 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

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

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

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

<sup>6</sup> January 1, 2001 Transit increased 0.3% to 0.6% by vote of the people

<sup>7</sup> April 1, 2005 0.1% Established for E911 by vote of the people

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

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

<sup>10</sup> 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

<sup>11</sup> July 1, 2011 0.03% Transit increase to 0.9% by vote of the people

<sup>12</sup> Dec 16, 2019 County adopted Ord 16-1216-19 effective Feb 1, 2020 for Affordable and Supportive Housing (reduction from state portion) SHB 1406 added 0.0146% for sales in County and 0.0073% for sales in City of PT in 2019. See RCW 82.14.540.

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

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