

**Local Business (B&O) Tax Rates**  
**Effective January 1, 2018**

City	Phone #	Manufacturing rate	Retail rate	Services rate	Wholesale rate	Threshold	
						Quarterly	Annual
Aberdeen	(360) 533-4100	0.002	0.003 e	0.00375 e	0.003 e	\$5,000	\$20,000
Algona	(253) 833-2897	0.00045	0.00045	0.00045	0.00045	\$10,000	\$40,000
Bainbridge Island	(206) 780-8668	0.001	0.001	0.001	0.001		\$150,000
Bellevue	(425) 452-6851	0.001496	0.001496	0.001496	0.001496		\$160,000
Bellingham	(360) 778-8010	0.0017	0.0017	0.0044 e	0.0017	\$5,000	\$20,000
Bremerton	(360) 473-5311	0.0016	0.00125	0.002	0.0016		\$160,000
Burien	(206) 241-4647	0.001	0.001	0.001	0.001		\$200,000
Cosmopolis	(360) 532-9230	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Darrington	(360) 436-1131	0.00075	0.00075	0.00075	0.00075		\$20,000
Des Moines	(206) 878-4595	0.002	0.002	0.002	0.002		\$50,000
DuPont	(253) 964-8121	0.001	0.001	0.001	0.001	\$5,000	\$20,000
Everett	(425) 257-8610	0.001	0.001	0.001	0.001	\$5,000	\$20,000
Everson	(360) 966-3411	0.002			0.002		\$1,000,000
Granite Falls**	(360) 691-6441						
Hoquiam	(360) 532-5700	0.00200	0.00200	0.00200	0.00200	\$5,000	\$20,000
Ilwaco	(360) 642-3145	0.00200	0.00200	0.00200	0.00200		\$20,000
Issaquah	(425) 837-3054	0.00120	0.00120	0.00150	0.00120	\$25,000	\$100,000
Kelso	(360) 423-0900	0.00100	0.00100	0.00200	0.00100		\$20,000
Kenmore	(425) 398-8900	0.00200 *				\$5,000	
Kent	(253) 856-6266	0.00046	0.00046	0.00152	0.00152	\$62,500	\$250,000
Lacey	(360) 491-3214		0.00100	0.00200		\$5,000	\$20,000
Lake Forest Park	(206) 368-5440	0.00200	0.00200	0.00200	0.00200	\$5,000	
Long Beach	(360) 642-4421	0.00200	0.00200	0.00200	0.00200	\$5,000	
Longview	(360) 442-5040	0.00100	0.00100	0.00200	0.00100		\$20,000
Mercer Island	(206) 275-7783	0.00100	0.00100	0.00100	0.00100		\$150,000
North Bend	(425) 888-1211	0.00200	0.00200	0.00200	0.00200	\$5,000	
Ocean Shores	(360) 289-2488	0.00200	0.00200	0.00200	0.00200	\$5,000	\$20,000
Olympia	(360) 753-8327	0.00100	0.00100	0.00200	0.00100	\$5,000	\$20,000
Pacific	(253) 929-1100	0.00200	0.00200	0.00200	0.00200	\$5,000	\$20,000
Port Townsend****	(360) 385-2700	0.00200	0.00200	0.00200	0.00200	\$0	\$100,000
Rainier	(360) 446-2265	0.00200	0.00200	0.00200	0.00200	\$5,000	
Raymond	(360) 942-3451	0.00200	0.00200	0.00200	0.00200	\$5,000	\$20,000
Renton****	(425) 430-6400	0.00085	0.00050	0.00085	0.00085		\$500,000
Roy	(253) 843-1113	0.00100	0.00200	0.00200	0.00100	\$5,000	\$20,000
Ruston	(253) 759-3544	0.00110	0.00153	0.00200	0.00102	\$5,000	\$20,000
Seattle***	(206) 684-8484	0.00222 v	0.00222 v	0.00427 v	0.00222 v		\$100,000
Shelton	(360) 426-4491	0.00100	0.00100	0.00100	0.00100	\$5,000	\$20,000
Snoqualmie	(425) 888-1555	0.0015	0.0015	0.0015	0.0015	\$5,000	
South Bend	(360) 875-5571	0.001	0.002	0.002	0.002	\$5,000	
Tacoma	(253) 591-5252	0.00110	0.00153	0.00400 e	0.00102		\$250,000
Tenino	(360) 264-2368	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Tumwater	(360) 754-5855	0.001	0.001	0.002	0.001	\$5,000	\$20,000
Westport	(360) 268-0131	0.0025 e	0.005 e	0.005 e	0.0025 e	\$5,000	
Yelm	(360) 458-3244	0.001	0.002	0.002	0.001	\$5,000	

(v) = voter approved increase above statutory limit

(e) = rate higher than statutory limit because rate was effective prior to January 1, 1982 (i.e., grandfathered).

\*Kenmore's B&O tax applies to heavy manufacturing only.

\*\*Granite Falls repealed its B&O tax for all businesses other than extracting.

\*\*\* Seattle changed its rates effective January 1, 2018.

\*\*\*\* Port Tonsend and Renton changed the minimal threshold in 2018

**NOTE:** Tax rates may apply to businesses categories other than those above. Thresholds are subject to change. Exemptions, deductions, or other exceptions may apply in certain circumstances. Contact the city finance department for more information.