

## Lincoln County Special Hotel/Motel Lodging Charge Rate Change

**Effective July 1, 2020**, Lincoln County will impose an additional Special Hotel/Motel Tax at a rate of 2%. This tax applies to all lodging businesses within Lincoln County.

### What to Collect and Report:

Lincoln County lodging businesses:

Location	Location Code Number	Retail Sales Tax Rate	Special Hotel/Motel Tax	Total Combined Tax Rate
<b>Unincorporated Lincoln County</b>	<b>2200</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Almira</b>	<b>2201</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Creston</b>	<b>2202</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Davenport</b>	<b>2203</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Harrington</b>	<b>2204</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Odessa</b>	<b>2205</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Reardan</b>	<b>2206</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Sprague</b>	<b>2207</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>
<b>Wilbur</b>	<b>2208</b>	<b>.080</b>	<b>.02</b>	<b>.10</b>

### How to Report:

- **If you report using E-file**, the Special Hotel/Motel Tax section will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the Special Hotel/Motel Tax on the lodging addendum.

### Definition of Lodging Businesses:

“Lodging businesses,” for the purpose of this reporting change, means a business that furnishes lodging taxable by the State of Washington under RCW 67.28.180.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at [dor.wa.gov](http://dor.wa.gov). On the home page, click on the **Find a sales tax rate (GIS)** link.

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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Taxpayer Account Administration  
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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.  
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