

# Lodging Information Rates and Changes



## Effective January 1 - March 31, 2016

### Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- Page 2, under the Lodging section, if you received the *Combined Excise Tax Return*
- The Lodging page in the E-file return, if you file electronically

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

**Special hotel/motel taxes** may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

**Convention and trade center tax** applies to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Regional Transit Authority (R.T.A.) Tax Reporting Change** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.
- **Pierce County Regional Transit Authority (R.T.A.) Tax Reporting Change** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.

**Tourism Promotion Area (T.P.A.) charges** may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "T.P.A." on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge, please see the Lodging Special Notice for your county, available on our web site at [dor.wa.gov](http://dor.wa.gov).

**Note:** For local sales and use tax changes this quarter, please visit our website at [dor.wa.gov](http://dor.wa.gov).

To determine the proper rate of local sales tax go to our web site at [dor.wa.gov](http://dor.wa.gov). You may look up rates by address, or by the mapping feature.



# Lodging Rates and Changes

Effective January 1 - March 31, 2016

Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.

Note: For footnote information, please see the bottom of page 4

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)
<b>ADAMS</b>						<b>FRANKLIN (cont.)</b>					
Unincorp. Areas.....	0100	.077	.02			Connell .....	1101	.080	.02		
Hatton .....	0101	.077	.02			Kahlotus.....	1102	.080	.02		
Lind .....	0102	.077	.02			Mesa.....	1103	.080	.02		
Othello .....	0103	.077	.02			Pasco.....	1104	.086	.02		2.00
Ritzville .....	0104	.077	.02			<b>GARFIELD</b>					
Washtucna.....	0105	.077	.02			Unincorp. Areas.....	1200	.075			
<b>ASOTIN</b>						Pomeroy .....	1201	.075			
Unincorp. Areas.....	0200	.077	.02			<b>GRANT</b>					
Asotin (City).....	0201	.077	.02			Unincorp. Areas.....	1300	.079	.02		
Clarkston .....	0202	.077	.02			Coulee City.....	1301	.079	.02		
<b>BENTON</b>						Electric City.....	1302	.079	.02		
Unincorp. Areas.....	0300	.080				Ephrata.....	1303	.080	.02		
Unincorp. P.T.B.A.* .....	0333	.086				George.....	1304	.079	.02		
Benton City.....	0301	.086				Grand Coulee.....	1305	.079	.02		
Kennewick.....	0302	.086	.02		2.00	Hartline .....	1306	.079	.02		
Prosser .....	0303	.086	.02		0.75	Krupp .....	1307	.079	.02		
Richland .....	0304	.086	.02		2.00	Mattawa.....	1308	.079	.02		
West Richland .....	0305	.086				Moses Lake .....	1309	.079	.02		
<b>CHELAN (8)</b>						Quincy .....	1310	.079	.02		
Unincorp. Areas.....	0400	.082	.02			Royal City.....	1311	.079	.02		
Cashmere.....	0401	.082	.02			Soap Lake .....	1312	.079	.02		
Chelan (City).....	0402	.082	.03			Warden .....	1313	.079	.02		
Entiat .....	0403	.082	.02			Wilson Creek.....	1315	.079	.02		
Leavenworth T.B.D.** .....	0404	.084	.03			<b>GRAYS HARBOR</b>					
Wenatchee .....	0405   5405	.084   .080	.04		1.00	Unincorp. Areas.....	1400	.085	.03		
<b>CLALLAM</b>						Aberdeen T.B.D.** .....	1401	.0863	.03		
Unincorp. Areas.....	0500	.082	.02			Cosmopolis.....	1402	.085	.03		
Forks.....	0501	.084	.02			Elma .....	1403	.085	.03		
Port Angeles.....	0502	.084	.02			Hoquiam .....	1404	.085	.03		
Sequim T.B.D.**.....	0503	.087	.02			McCleary .....	1405	.085	.03		
<b>CLARK</b>						Montesano.....	1406	.085	.03		
Unincorp. Areas.....	0600	.077	.02		2.00	Oakville.....	1407	.085	.03		
Unincorp. P.T.B.A.* .....	0666	.084	.02		2.00	Ocean Shores.....	1409	.085	.03		
Battle Ground .....	0601	.084	.02			Westport .....	1408	.085	.03		
Camas .....	0602	.084	.02			<b>ISLAND</b>					
La Center.....	0603	.084	.02			Unincorp. Areas.....	1500	.087	.02		
Ridgefield.....	0604	.084	.02			Coupeville.....	1501	.087	.02		
Vancouver.....	0605	.084	.02		2.00	Langley.....	1502	.087	.02		
Washougal.....	0606	.084	.02			Oak Harbor.....	1503	.087	.02		
Yacolt.....	0607	.084	.02			<b>JEFFERSON</b>					
<b>COLUMBIA</b>						Unincorp. Areas.....	1600	.090	.02		
Unincorp. Areas.....	0700	.081				Port Townsend.....	1601	.090	.02		
Dayton .....	0701	.083	.02			<b>KING (8)</b>					
Starbuck .....	0702	.081				Unincorp. Areas.....	1700   5000	.095   .092			.028
<b>COWLITZ</b>						Unincorp. Non-R.T.A.....	4000   4300	.086   .083			.028
Unincorp. Areas.....	0800	.077	.02/.03			Algona .....	1701   5001	.095   .092			.028
Castle Rock T.B.D.**.....	0801	.079	.02/.03			Auburn/King.....	1702   5002	.095   .086	.01		.028
Kalama .....	0802	.077	.02/.03			Auburn/King Non-R.T.A. ....	4002   4302	.086   .082	.01		.028
Kelso.....	0803	.080	.02/.03			Beaux Arts Village .....	1703   5003	.095   .092			.028
Longview .....	0804	.080	.02/.03			Bellevue.....	5094   5004	.090   .086			.03/.058
Woodland .....	0805	.078	.02/.03			Bellevue Non-R.T.A. ....	4004   4304	.086   .082			.03/.058
<b>DOUGLAS (8)</b>						Black Diamond .....	1705   5005	.086   .083			.028
Unincorp. Areas.....	0900	.078				Bothell/King .....	1706   5006	.095   .086	.01		.028
Unincorp. P.T.B.A.* .....	0909	.082				Burien .....	1734   5034	.095   .092			.028
Bridgeport.....	0901	.077				Carnation .....	1707   5007	.086   .083			.028
E. Wenatchee.....	0902   5902	.082   .080	.04			Clyde Hill .....	1708   5008	.095   .092			.028
Mansfield .....	0903	.077				Covington .....	1712   5012	.086   .083			.028
Rock Island.....	0904	.082	.02			Des Moines.....	1709   5009	.095   .086	.01		.028
Waterville.....	0905	.082				Duvall.....	1710   5010	.086   .083			.028
<b>FERRY</b>						Enumclaw .....	1711   5011	.086   .083	.01		.028
Unincorp. Areas.....	1000	.077				Federal Way .....	1732   5032	.095   .086	.01		.028
Republic.....	1001	.077	.02			Hunts Point.....	1713   5013	.095   .092			.028
<b>FRANKLIN</b>						Issaquah .....	1714   5014	.095   .086	.01		.028
Unincorp. Areas.....	1100	.080	.02			Issaquah Non-R.T.A. ....	4014   4314	.086   .082	.01		.028
Unincorp. P.T.B.A.* .....	1111	.086	.02			Kenmore.....	1738   5038	.095   .092			.028

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
<b>KING (cont.)</b>						
Kent	1715 5015	.095 .086	.01	.028		
Kent Non-R.T.A.	4015 4315	.086 .082	.01	.028		
Kirkland	1716 5016	.095 .086	.01	.028		
Lake Forest Park	1717 5017	.095 .092		.028		
Maple Valley	1720 5020	.086 .083		.028		
Medina	1718 5018	.095 .092		.028		
Mercer Island	1719 5019	.095 .092		.028		
Milton/King	1731 5031	.095 .092		.028		
Newcastle	1736 5036	.095 .092		.028		
Newcastle Non-R.T.A.	4036 4336	.086 .083		.028		
Normandy Park	1721 5021	.095 .092		.028		
North Bend T.B.D.**	1722 5022	.089 .082	.01	.028		
Pacific/King	1723 5023	.095 .086	.01	.028		
Redmond	1724 5024	.095 .086	.01	.028		
Redmond Non-R.T.A.	4024 4324	.086 .082	.01	.028		
Renton	1725 5025	.095 .086	.01	.028		
Renton Non-R.T.A.	4025 4325	.086 .082	.01	.028		
Sammamish	1739 5039	.095 .092		.028		
Sammamish Non-R.T.A.	4039 4339	.086 .083		.028		
SeaTac	1733 5033	.095 .086	.01	.028	2.00	
Seattle T.B.D.**	1726 5026	.096 .086		.07		
Shoreline	1737 5037	.095 .092		.028		
Skykomish	1727 5027	.086 .083		.028		
Snoqualmie	1728 5028	.086 .082	.01	.028		
Tukwila	1729 5029	.095 .086	.01	.028	2.00	
Woodinville	1735 5035	.095 .086	.01	.028		
Woodinville Non-R.T.A.	4035 4335	.086 .082	.01	.028		
Yarrow Point	1730 5030	.095 .092		.028		
<b>KITSAP</b>						
Unincorp. Areas	1800	.087	.02			
Bainbridge Island	1804	.087	.02			
Bremerton	1801	.087	.02			
Port Orchard	1802	.087	.02			
Poulsbo	1803	.087	.02			
<b>KITTITAS</b>						
Unincorp. Areas	1900	.080	.02			
Cle Elum	1901	.080	.02			
Ellensburg	1902	.080	.02			
Kittitas (City)	1903	.080	.02			
Roslyn	1904	.080	.02			
South Cle Elum	1905	.080	.02			
<b>KLICKITAT</b>						
Unincorp. Areas	2000	.070				
Bingen	2001	.075				
Goldendale	2002	.075	.02			
White Salmon	2003	.075				
<b>LEWIS</b>						
Unincorp. Areas	2100	.078	.02			
Centralia	2101	.080	.02			
Chehalis	2102	.080	.02			
Morton	2103	.078	.02			
Mossyrock	2104	.078	.02			
Napavine	2105	.078	.02			
Pe Ell	2106	.078	.02			
Toledo	2107	.078	.02			
Vader	2108	.078	.02			
Winlock	2109	.078	.02			
<b>LINCOLN</b>						
Unincorp. Areas	2200	.077				
Almira	2201	.077				
Creston	2202	.077				
Davenport	2203	.077				
Harrington	2204	.077				
Odessa	2205	.077				
Reardan	2206	.077				
Sprague	2207	.077				
Wilbur	2208	.077				
<b>MASON</b>						
Unincorp. Areas	2300	.085	.02			
Shelton	2301	.086	.02			
<b>OKANOGAN</b>						
Unincorp. Areas	2400	.077	.02			
Unincorp. P.T.B.A.*	2424	.081	.02			
Brewster	2401	.081	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
<b>OKANOGAN (cont.)</b>						
Conconully	2402	.081	.02			
Coulee Dam	2403	.077	.02			
Elmer City	2404	.077	.02			
Nespelem	2405	.077	.02			
Okanogan (City)	2406	.082	.02			
Omak	2407	.081	.02			
Oroville	2408	.081	.02			
Pateros	2409	.081	.02			
Riverside	2410	.081	.02			
Tonasket	2411	.082	.02			
Twisp	2412	.082	.02			
Winthrop	2413	.082	.03			
<b>PACIFIC</b>						
Unincorp. Areas	2500	.079	.02			
Ilwaco	2501	.079	.02			
Long Beach	2502	.079	.03			
Raymond	2503	.079	.02			
South Bend	2504	.079	.02			
<b>PEND OREILLE</b>						
Unincorp. Areas	2600	.076	.02			
Cusick	2601	.076	.02			
Ione	2602	.076	.02			
Metaline	2603	.076	.02			
Metaline Falls	2604	.076	.02			
Newport	2605	.076	.02			
<b>PIERCE</b>						
Unincorp. Areas	2700 5100	.088 .082	.02/.05		0.50	
Unincorp. Areas Non-R.T.A.	4100 4400	.079 .078	.02/.05		0.50	
Unincorp. Areas Non-R.T.A. H.B.Z. <sup>±</sup>	2789 5189	.079 .078	.02/.05		0.50	
Unincorp. P.T.B.A.*	2727 5127	.094 .085	.02/.05		0.50	
Unincorp. P.T.B.A.* Non-R.T.A.	4127 4427	.085 .081	.02/.05		0.50	
Unincorp. P.T.B.A.* H.B.Z. <sup>±</sup>	2787 5187	.085 .081	.02/.05		0.50	
Auburn/Pierce	2724 5124	.094 .085	.02/.05			
Bonney Lake	2701 5101	.088 .085	.02/.05			
Bonney Lake Non-R.T.A.	4101 4401	.079 .079	.02/.05			
Buckley	2702 5102	.079 .079	.02/.05			
Carbonado	2703 5103	.079 .078	.02/.05			
DuPont	2704 5104	.088 .085	.02/.05		0.50	
Eatonville	2705 5105	.079 .078	.02/.05			
Edgewood	2720 5120	.094 .085	.02/.05			
Fife	5106 5106	.085 .085	.05		0.50	
Fircrest	2707 5107	.094 .085	.02/.05			
Gig Harbor	2708 5108	.085 .081	.02/.05		0.50	
Gig Harbor H.B.Z. <sup>±</sup>	2788 5188	.085 .081	.02/.05		0.50	
Lakewood	5121 5121	.085 .085	.05		1.00	
Milton/Pierce	2709 5109	.094 .085	.02/.05			
Orting	2710 5110	.088 .085	.02/.05			
Pacific/Pierce	2723 5123	.094 .085	.02/.05			
Puyallup	5111 5111	.085 .085	.05		1.00	
Roy	2712 5112	.080 .078	.02/.05			
Ruston	2713 5113	.094 .085	.02/.05			
South Prairie	2714 5114	.079 .078	.02/.05			
Steilacoom	2715 5115	.094 .085	.02/.05			
Sumner	2716 5116	.088 .085	.02/.05		0.50	
Tacoma	2717 5117	.095 .085	.02/.05		1.50	
University Place	2719 5119	.094 .085	.02/.05			
Wilkeson	2718 5118	.079 .078	.02/.05			
<b>SAN JUAN</b>						
Unincorp. Areas	2800	.081	.02			
Friday Harbor T.B.D.**	2801	.083	.02			
<b>SKAGIT</b>						
Unincorp. Areas	2900	.081	.02			
Unincorp. P.T.B.A.*	2929	.085	.02			
Anacortes	2901	.085	.02			
Burlington	2902	.085	.02			
Concrete	2903	.085	.02			
Hamilton	2904	.085	.02			
La Conner	2905	.085	.02			
Lyman	2906	.085	.02			
Mount Vernon	2907	.085	.02			
Sedro-Woolley	2908	.085	.02			
<b>SKAMANIA</b>						
Unincorp. Areas	3000	.077	.02			
North Bonneville	3001	.077	.02			
Stevenson	3002	.077	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
<b>SNOHOMISH</b>						
Unincorp. Areas .....	3100	.086	.02		1.00	
Unincorp. Areas Non-R.T.A. ...	4200	.077	.02		1.00	
Unincorp. P.T.B.A.* .....	3131	.095	.02		1.00	
Unincorp. P.T.B.A.* Non-R.T.A. ...	4231	.086	.02		1.00	
Arlington T.B.D.** .....	3101	.088	.02		1.00	
Bothell/Snohomish.....	3120	.095	.02		1.00	
Brier.....	3102	.095	.02			
Darrington.....	3103	.086	.02			
Edmonds .....	3104	.095	.02		1.00	
Everett .....	3105	.092	.02		1.00	
Everett Non-R.T.A.....	4205	.083	.02		1.00	
Gold Bar .....	3106	.086	.02			
Granite Falls .....	3107	.086	.02			
Index.....	3108	.086	.02			
Lake Stevens.....	3109	.086	.02			
Lynnwood .....	3110	.095	.02		1.00	
Marysville T.B.D.** .....	3111	.088	.02		1.00	
Mill Creek.....	3119	.096	.02			
Monroe T.B.D.** .....	3112	.089	.02		1.00	
Mountlake Terrace.....	3113	.095	.02		1.00	
Mukilteo .....	3114	.095	.02		1.00	
Snohomish (City) T.B.D.** .....	3115	.088	.02			
Stanwood T.B.D.** .....	3116	.088	.02			
Sultan .....	3117	.086	.02			
Woodway.....	3118	.095	.02			
<b>SPOKANE</b>						
Unincorp. Areas .....	3200	.081	.02			
Unincorp. P.T.B.A.* .....	3232	.087	.02			
Airway Heights T.B.D.**:						
Less than 40 rooms/spaces ....	3201	.089	.019			
40 or more rooms/spaces.....	5301	.081	.039			
Cheney .....	3202	.087	.02			
Deer Park .....	3203	.081	.02			
Fairfield.....	3204	.081	.02			
Latah.....	3205	.081	.02			
Liberty Lake .....	3212	.087	.02			
Medical Lake .....	3206	.087	.02			
Millwood.....	3207	.087	.02			
Rockford .....	3208	.081	.02			
Spangle .....	3209	.081	.02			
Spokane (City).....	3210	.087	.033			
Spokane Valley						
Less than 40 rooms/spaces..	3213	.087	.013			
40 or more rooms/spaces.....	5313	.087	.033		2.00	
Waverly .....	3211	.081	.02			
Zone A .....	3250				2.00	
Zone B .....	3251				2.00	
Zone C.....	3252				2.00	
Zone D.....	3253				.50	
Zone E.....	3254				2.00	
Zone F.....	3255				.50	
<b>STEVENS</b>						
Unincorp. Areas.....	3300	.076				
Chewelah.....	3301	.076	.01			
Colville.....	3302	.076	.015			
Kettle Falls.....	3303	.076				
Marcus.....	3304	.076				
Northport.....	3305	.076	.02			
Springdale .....	3306	.076				
<b>THURSTON</b>						
Unincorp. Areas.....	3400	.079			2.00	
Unincorp. P.T.B.A.* .....	3434	.087			2.00	
Bucoda .....	3401	.079				
Lacey.....	3402	.087	.02		2.00	
Olympia .....	3403	.088	.02		2.00	
Rainier.....	3404	.079				
Tenino.....	3405	.079				
Tumwater T.B.D.** .....	3406	.089	.02		2.00	
Yelm.....	3407	.087			2.00	
<b>WAHKIACUM</b>						
Unincorp. Areas.....	3500	.076	.02			
Cathlamet.....	3501	.076	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
<b>WALLA WALLA</b>						
Unincorp. Areas.....	3600	.081	.02			
Unincorp. P.T.B.A.* .....	3636	.087	.02			
College Place .....	3601	.087	.02			
Prescott .....	3602	.081	.02			
Waitsburg T.B.D.** .....	3603	.082	.02			
Walla Walla (City) T.B.D.**.....	3604	.089	.02			
Zone A .....	3660				2.00	
Zone B .....	3661				1.75	
<b>WHATCOM</b>						
Unincorp. Areas.....	3700	.079	.02			
Unincorp. P.T.B.A.* .....	3737	.085	.02			
Bellingham T.B.D.**.....	3701	.087	.02			
Blaine.....	3702	.085	.02			
Everson .....	3703	.085	.02			
Ferndale T.B.D.** .....	3704	.087	.02			
Lynden T.B.D.** .....	3705	.087	.02			
Nooksack.....	3706	.085	.02			
Sumas .....	3707	.085	.02			
<b>WHITMAN</b>						
Unincorp. Areas.....	3800	.078				
Albion.....	3801	.078				
Colfax .....	3802	.078	.02			
Colton .....	3803	.078				
Endicott.....	3804	.078				
Farmington .....	3805	.078				
Garfield.....	3806	.078				
La Crosse.....	3807	.078				
Lamont.....	3808	.078				
Malden.....	3809	.078				
Oakesdale .....	3810	.078				
Palouse.....	3811	.078				
Pullman.....	3812	.078	.02			
Rosalia.....	3813	.078				
St. John .....	3814	.078				
Tekoa .....	3815	.078				
Uniontown.....	3816	.078				
<b>YAKIMA</b>						
Unincorp. Areas.....	3900	.079			2.00	
Grandview .....	3901	.079				
Granger .....	3902	.079				
Harrah.....	3903	.079				
Mabton.....	3904	.079				
Moxee City.....	3905	.079				
Naches .....	3906	.079				
Selah .....	3907	.082			2.00	
Sunnyside.....	3908	.079	.02			
Tieton.....	3909	.079				
Toppenish.....	3910	.079	.02			
Union Gap .....	3911	.081	.02		2.00	
Wapato .....	3912	.079				
Yakima (City).....	3913	.082	.03		2.00	
Zillah.....	3914	.079				

see pg 4 (6)

**Footnotes:**

- (1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.*
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on *Find taxes & rates* then *Lodging Information and rates*.
- (4) **Special Hotel/Motel (Pierce County):**  
25 or less rooms/spaces = .02  
26 or more rooms/spaces = .05  
Fife, Lakewood and Puyallup = .05
- (5) **Convention and Trade Center Tax:**  
Bellevue: 59 or less rooms/spaces = .03  
Seattle: 60 or more rooms/spaces = .07  
All other locations in King Co.: 60 or more rooms/spaces = .028
- (6) **Special Hotel/Motel (Colfax):** 30 or more rooms/spaces = .02
- (7) **Special Hotel/Motel (Cowlitz County):** Less than 40 rooms/spaces = .02  
40 or more rooms/spaces = .03
- (8) Special location codes and rates in King County, Pierce County, the city of East Wenatchee, and the city of Wenatchee are used only to report lodging sales tax activities. (See Lodging Notices.)

± H.B.Z. - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area

- 4 - \*\* T.B.D. - Transportation Benefit District