

**Pierce County
Housing and Related Services
Effective July 1, 2023**

Effective July 1, 2023, sales and use tax within Pierce County, except for Tacoma, will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within Pierce County. Persons or businesses within Pierce County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

What to collect and report:

Lodging businesses with 26 or more rooms should report to the following location codes:

Lodging Locations	Location Code Number	Retail Sales Tax Rate	Special Hotel/Motel Tax	Total Combined Tax Rate
Unincorp. Areas	5100	.083	.05	.133
Unincorp. Areas Non-RTA	4400	.079	.05	.129
Unincorp. Areas Non-RTA HBZ	5189	.079	.05	.129
Unincorp. Areas PTBA	5127	.086	.05	.136
Unincorp. Areas PTBA Non-RTA	4427	.082	.05	.132
Unincorp. Areas PTBA HBZ	5187	.082	.05	.132
Nisqually Tribe – Unincorp. Areas RTA	5125	.083	.05	.133
Nisqually Tribe – Unincorp. Areas Non-RTA	4403	.079	.05	.129
Puyallup Tribe – Unincorp. Areas Non-RTA	4405	.079	.05	.129
Puyallup Tribe – Unincorp. Areas PTBA RTA	5145	.086	.05	.136
Auburn/Pierce	5124	.086	.05	.136
Bonney Lake	5101	.086	.05	.136
Bonney Lake Non-RTA	4401	.080	.05	.130
Buckley	5102	.080	.05	.130
Carbonado	5103	.079	.05	.129
DuPont	5104	.086	.05	.136
Eatonville	5105	.079	.05	.129
Edgewood	5120	.086	.05	.136
Puyallup Tribe – Edgewood	5139	.086	.05	.136
Fife	5106	.086	.05	.136
Puyallup Tribe – Fife	5135	.086	.05	.136

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State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

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Location	Location Code	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax
Fircrest	5107	.086	.05	.136
Gig Harbor	5108	.082	.05	.132
Gig Harbor HBZ	5188	.082	.05	.132
Lakewood	5121	.086	.05	.136
Milton/Pierce	5109	.086	.05	.136
Puyallup Tribe – Milton	5137	.086	.05	.136
Nisqually Tribes – Lakewood	5131	.086	.05	.136
Orting	5110	.086	.05	.136
Pacific/Pierce	5123	.086	.05	.136
Puyallup	5111	.086	.05	.136
Puyallup Tribe – Puyallup	5133	.086	.05	.136
Roy	5112	.079	.05	.129
Ruston	5113	.086	.05	.136
South Prairie	5114	.079	.05	.129
Steilacoom	5115	.086	.05	.136
Sumner	5116	.086	.05	.136
Tacoma*	5117	.086	.05	.136
Puyallup Tribe – Tacoma*	5141	.086	.05	.136
University Place	5119	.086	.05	.136
Wilkeson	5118	.079	.05	.129

*Rate for Tacoma is not increasing since the tax for Housing and Related Services is already imposed in Tacoma.

Lodging businesses located in Pierce County with 25 or fewer rooms should report to the standard location codes. Special Hotel/Motel (Pierce County):

- 25 or less rooms/spaces = .02
- 26 or more rooms/spaces = .05
- Fife, Lakewood and Puyallup = .05

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. On the home page, click on the Find a sales or use tax rate link. If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 360-705-6705.

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