



CLARK COUNTY LODGING CHARGE

Chapter 35.101 RCW authorizes cities, towns and counties to impose special lodging charges within designated tourism promotion areas for use in promoting tourism. With agreement from Clark County and the city of Vancouver, a tourism promotion area has been established and an ordinance has been adopted authorizing special assessments (lodging charges) within the established area. The purpose of this notice is to provide information and reporting instructions for those affected by these lodging charges.

The Clark County Tourism Promotion Area encompasses the unincorporated area of Clark County and the City of Vancouver.

Effective December 1, 2004, lodging charges will increase within the Clark County Tourism Promotion Area by two dollar (\$2.00) per night of stay. Lodging businesses must collect the lodging charge from persons who purchase lodging.

Lodging businesses (see definition below) within the Clark County Tourism Promotion Area are affected only if they have 40 or more units. If you have less than 40 units or if your business is not within the boundaries of Clark County Tourism Promotion Area, you do not need to collect and report this lodging charge.

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE	HOTEL/MOTEL TAX RATE	SPECIAL LODGING CHARGE PER NIGHT
Clark County Unincorp. Areas	0600	.012	.065	.077	.02	\$2.00
Vancouver	0605	.012	.065	.077	.02	\$2.00

You may also access the *Geographic Information System (GIS)* located at <http://dor.wa.gov> to determine city boundaries. On the Department's home page, click on the GIS icon and select [Sales Tax Rates Address Lookup](#).

DEFINITION OF LODGING BUSINESSES:

"Eligible lodging businesses," for the purpose of this charge, means a business that furnishes lodging taxable by the State of Washington and Chapter 82.08 RCW that has forty (40) or more lodging units, excluding all recreational vehicle parks and campgrounds.

Note on how to report the Tourism Promotion Area Lodging Charge:

If using E-file, reporting area will be available in the Lodging Section.

If filing the *Combined Excise Tax Return*, reporting area will be on page two.

If filing with the *Retailing & Other Activities Return*, use the *Lodging Addendum* that is mailed with your return.