WASHINGTON STATE DEPARTMENT OF REVENUE

# LODGING SPECIAL NOTICE

## TRI-CITIES REGIONAL 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 the cities of Kennewick, Pasco, and Richland, 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 Tri-Cities Regional Tourism Promotion Area encompasses the City of Kennewick, the City of Pasco, and the City of Richland.

***Effective October 1, 2004***, lodging charges will increase within the Tri-Cities Regional County Tourism Promotion Area by no more than one dollar and fifty cents ($1.50) per night of stay. Lodging businesses must collect the lodging charge from persons who purchase lodging.

Lodging businesses (see definition below) within the Tri-Cities Regional 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 Tri-Cities Regional 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 TAX | HOTEL/MOTEL TAX | ROOM CHARGE |
|---|---|---|---|---|---|---|
| Kennewick | 0302 | .018 | .065 | .083 | .02 | 1.50 |
| Pasco | 1104 | .018 | .065 | .083 | .02 | 1.50 |
| Richland | 0304 | .018 | .065 | .083 | .02 | 1.50 |

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:**

Lodging businesses, for the purpose of this charge, include hotel, motel and bed and breakfast facilities located within the Tri-Cities Regional Tourism Promotion Area with forty (40) or more lodging units. Lodging businesses other than hotel and motel facilities do not need to collect the charge. Examples of lodging businesses that do not need to collect the charge are (i) trailer camps and recreational vehicle parks which charge for the rental of space to transients for locating or parking house trailers, campers, recreational vehicles, mobile homes, tents; (ii) educational institutions which sell overnight lodging to persons other than students; (iii) private lodging houses, dormitories, and bunkhouses operated by or on behalf of business and industrial firms or schools solely for the accommodation of employees of such firms or students which are not held out to the public as a place where sleeping accommodations may be obtained; and (iv) guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, outdoor living.

**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.

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

Phone: 1-800-647-7706

For tax assistance, visit http://dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

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