



LODGING SPECIAL NOTICE

YAKIMA 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 Yakima County and the cities of Yakima, Selah, and Union Gap, 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 Yakima County Tourism Promotion Area encompasses the City of Yakima, the City of Selah, the City of Union Gap and the unincorporated area of Yakima County.

Effective July 1, 2004, lodging charges will increase within the Yakima 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 on page 2) within the 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 Yakima County Tourism Promotion Area, you do not need to collect and report this lodging charge.

HOW TO REPORT:

Yakima County lodging businesses with 40 or more units are identified in one of the following zones. Please refer to the enclosed map. This lodging charge creates the need for an additional series of location codes to report the lodging charge. Please use the codes and rates below to report the new lodging charge on your excise tax return or Lodging Addendum.

- **Zone A:** Encompasses an area within the City of Yakima bordered by East "D" Street to the north, Third Street to the west, East Spruce Street to the south, and Interstate 82 to the east. If your business is located in Zone A report as follows:

Zone A	Location Code 3950	\$1.50 per night of stay
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- **Zone B:** If your business is located in the city of Yakima or the city of Selah, or the city of Union Gap and not in Zone A report as follows:

Zone B	Location Code 3951	\$0.75 per night of stay
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- **Zone C:** If your business is located in the unincorporated areas of Yakima County but outside Zones A and B report as follows:

Zone C	Location Code 3952	\$0.50 per night of stay
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(more)

Refer to the enclosed map to determine the boundaries of the Yakima County Tourism Promotion Area. You may also access the *Geographic Information System (GIS)* located at <http://dor.wa.gov> to determine the zone 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 and motel facilities located within the Yakima County 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, bed and breakfasts, 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.

EXAMPLE:

If you received the *Retailing and Other Activities Return*, you will report the Tourism Promotion Area Lodging Charge on the *Lodging Addendum*. Below is an example of how to report.

Tourism Promotion Area Lodging Charge [170]

1.	Location Code 3 9 5 0	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 1 5 0	=	Total Charges Due 1 3 5 0 0 0
2.	Location Code 3 9 5 1	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 7 5	=	Total Charges Due 6 7 5 0 0
3.	Location Code 3 9 5 2	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 0 5 0	=	Total Charges Due 4 5 0 0 0
4.	Location Code 	Number of Unit/Days 	x	Unit/Day Rate Charged 	=	Total Charges Due

Note: If you report using E-file, the Tourism Promotion Area Lodging Charge will be available in the Lodging Section. If you received the *Combined Excise Tax Return*, you will report the Tourism Promotion Area Lodging Charge on page 2.