



CITY OF LIBERTY LAKE LODGING CHARGE EFFECTIVE FEBRUARY 1, 2005

The city of Liberty Lake has established a tourism promotion area (TPA) that encompasses the entire city of Liberty Lake and has authorized new 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.

Effective February 1, 2005, lodging charges will increase within the Liberty Lake Tourism Promotion Area. Lodging businesses within the TPA that have 40 or more units must collect the lodging charge from persons who purchase lodging.

If you have less than 40 units or if your business is not in the city of Liberty Lake, you do not need to report this lodging charge.

Report the new lodging charges in addition to other hotel/motel taxes using the new Lodging Taxes Addendum included with your *Retailing and Other Activities Return*. If you report using E-file, the Tourism Promotion Area Lodging Charge will be available in the Lodging Section.

HOW TO REPORT:

Liberty Lake lodging businesses with 40 or more units are identified in one of the following two categories. A new location code has been created for each category. Please use the new codes and rates below to report the new 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
Zone E	3254	.020	.065	.085	.02	\$1.00
Zone F	3255	.020	.065	.085	.02	\$0.50

- Zone E:** If your business is located in the city of Liberty Lake and your lodging revenues during the preceding calendar year exceeded five hundred thousand dollars (\$500,000) report as follows:

Zone E	Location Code 3254	\$1.00 per night of stay
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- Zone F:** If your business is located in the city of Liberty Lake and your lodging revenues during the preceding calendar year did NOT exceed five hundred thousand dollars (\$500,000) report as follows:

Zone F	Location Code 3255	\$0.50 per night of stay
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(more)

DEFINITION OF LODGING BUSINESSES:

For the purpose of this charge, "lodging business" means a business located within Liberty Lake Tourism Promotion Area that furnishes lodging taxable by the state under chapter 82.08 RCW that has forty (40) or more lodging units.

You may access the Geographic Information System (GIS) located at <http://dor.wa.gov> to determine the Liberty Lake Tourism Promotion Area boundaries. On the home page, click on the GIS icon and select Sales Tax Rates Address Lookup.

EXAMPLE:

Below is an example of how to report local retail sales tax on the *Lodging Addendum*.

Tourism Promotion Area Lodging Charge [170]

	Location Code	Number of Unit/Days	Unit/Day Rate Charged	Total Charges Due																		
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If you have questions, or if sales tax collection schedules are needed, please call the Department of Revenue at 1-800-647-7706.