

King County Regional Transit Authority (RTA) Tax Reporting Change

Effective April 1, 2009 some lodging businesses located in King County are not subject to the five-tenths of one percent (.005) increase in the RTA. If your jurisdiction’s combined rate (retail sales/lodging tax) is at the sales tax cap for your location code, the five-tenths increase does not apply. The cap only applies to lodging sales.

The Q2/09 lodging flyer incorrectly listed the RTA increase as applying to all locations in King County. The chart below gives the correct rate for hotels, motels and other lodging facilities to charge for lodging in King County.

Note: For the city of Bellevue a new location code (5094) has been created for the sale of lodging with less than 60 rooms.

The new rates of sales tax for Hotel/Motel with **59 or less** rooms/spaces in King County are:

Location	Location Code Number	Retail Sales Tax	Lodging Tax	Total Combined Tax Rate
Unincorp. Areas	1700	0.095		0.095
Unincorp. Areas Non-RTA	4000	0.086		0.086
Algona	1701	0.095		0.095
Auburn/King	1702	0.095	0.01	0.105
Auburn/King Non-RTA	4002	0.086	0.01	0.096
Beaux Arts Village	1703	0.095		0.095
Bellevue	5094	0.090	0.03	0.120
Bellevue Non-RTA	4004	0.086	0.03	0.116
Black Diamond	1705	0.086		0.086
Bothell/King	1706	0.095	0.01	0.105
Bothell/King RDA	1766	0.095	0.01	0.105
Burien	1734	0.095		0.095
Carnation	1707	0.086		0.086
Clyde Hill	1708	0.095		0.095
Covington	1712	0.086		0.086
Des Moines	1709	0.095	0.01	0.105
Duvall	1710	0.086		0.086
Enumclaw	1711	0.086		0.086
Federal Way	1732	0.095	0.01	0.105
Federal Way RDA	1792	0.095	0.01	0.105
Hunts Point	1713	0.095		0.095
Issaquah	1714	0.095	0.01	0.105
Issaquah Non-RTA	4014	0.086	0.01	0.096
Kenmore	1738	0.095		0.095
Kent	1715	0.095	0.01	0.105
Kent Non-RTA	4015	0.086	0.01	0.096
Kirkland	1716	0.095	0.01	0.105
Lake Forest Park	1717	0.095		0.095

(More)

Location	Location Code Number	Retail Sales Tax	Lodging Tax	Total Combined Tax Rate
Maple Valley	1720	0.086		0.086
Medina	1718	0.095		0.095
Mercer Island	1719	0.095		0.095
Milton/King	1731	0.095		0.095
Newcastle	1736	0.095		0.095
Normandy Park	1721	0.095		0.095
North Bend	1722	0.086	0.01	0.096
Pacific/King	1723	0.095	0.01	0.105
Redmond	1724	0.095	0.01	0.105
Redmond Non-RTA	4024	0.086	0.01	0.096
Renton	1725	0.095	0.01	0.105
Renton Non-RTA	4025	0.086	0.01	0.096
Sammamish	1739	0.095		0.095
Sammamish Non-RTA	4039	0.086		0.086
SeaTac	1733	0.095	0.01	0.105
Seattle	1726	0.095		0.095
Shoreline	1737	0.095		0.095
Skykomish	1727	0.086		0.086
Snoqualmie	1728	0.086	0.01	0.096
Tukwila	1729	0.095	0.01	0.105
Woodinville	1735	0.095	0.01	0.105
Woodinville Non-RTA	4035	0.086	0.01	0.096
Yarrow Point	1730	0.095		0.095

The new rates of sales tax for Hotel/Motel with **60 or more** rooms/spaces in King County are:

Location	Location Code Number	Retail Sales Tax	Lodging Tax	Total Combined Tax Rate
Unincorp. Areas	5000	0.092	0.028	0.120
Unincorp. Areas Non-RTA	4300	0.083	0.028	0.111
Algona	5001	0.092	0.028	0.120
Auburn/King	5002	0.086	0.038	0.124
Auburn/King Non-RTA	4302	0.082	0.038	0.120
Beaux Arts Village	5003	0.092	0.028	0.120
Bellevue	5004	0.086	0.058	0.144
Bellevue Non-RTA	4304	0.082	0.058	0.140
Black Diamond	5005	0.083	0.028	0.111
Bothell/King	5006	0.086	0.038	0.124
Bothell/King RDA	5066	0.086	0.038	0.124
Burien	5034	0.092	0.028	0.120
Carnation	5007	0.083	0.028	0.111
Clyde Hill	5008	0.092	0.028	0.120
Covington	5012	0.083	0.028	0.111
Des Moines	5009	0.086	0.038	0.124
Duvall	5010	0.083	0.028	0.111
Enumclaw	5011	0.083	0.028	0.111
Federal Way	5032	0.086	0.038	0.124
Federal Way RDA	5092	0.086	0.038	0.124
Hunts Point	5013	0.092	0.028	0.120
Issaquah	5014	0.086	0.038	0.124

(More)

Location	Location Code Number	Retail Sales Tax	Lodging Tax	Total Combined Tax Rate
Issaquah Non-RTA	4314	0.082	0.038	0.120
Kenmore	5038	0.092	0.028	0.120
Kent	5015	0.086	0.038	0.124
Kent Non-RTA	4315	0.082	0.038	0.120
Kirkland	5016	0.086	0.038	0.124
Lake Forest Park	5017	0.092	0.028	0.120
Maple Valley	5020	0.083	0.028	0.111
Medina	5018	0.092	0.028	0.120
Mercer Island	5019	0.092	0.028	0.120
Milton/King	5031	0.092	0.028	0.120
Newcastle	5036	0.092	0.028	0.120
Normandy Park	5021	0.092	0.028	0.120
North Bend	5022	0.082	0.038	0.120
Pacific/King	5023	0.086	0.038	0.124
Redmond	5024	0.086	0.038	0.124
Redmond Non-RTA	4324	0.082	0.038	0.120
Renton	5025	0.086	0.038	0.124
Renton Non-RTA	4325	0.082	0.038	0.120
Sammamish	5039	0.092	0.028	0.120
Sammamish Non-RTA	4339	0.083	0.028	0.111
SeaTac	5033	0.086	0.038	0.124
Seattle	5026	0.086	0.070	0.156
Shoreline	5037	0.092	0.028	0.120
Skykomish	5027	0.083	0.028	0.111
Snoqualmie	5028	0.082	0.038	0.120
Tukwila	5029	0.086	0.038	0.124
Woodinville	5035	0.086	0.038	0.124
Woodinville Non-RTA	4335	0.082	0.038	0.120
Yarrow Point	5030	0.092	0.028	0.120

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 tax rate (GIS)** 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 1-800-647-7706.