

## Spokane County Tourism Promotion Area (TPA) Lodging Charge Rate Change

*Effective October 1, 2009*, the Spokane County Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established areas. The Spokane County TPA lodging charge will increase up to two dollars (\$2.00) per room per night of stay. Lodging businesses within the TPA, with 40 or more rooms, must collect the lodging charge from persons who purchase lodging.

### What to Collect and Report:

Spokane County lodging businesses with 40 or more rooms are identified in one of the following zones.

- **Zone A:** Encompasses an area within the City of Spokane bordered by Interstate 90 to the south, Hamilton Street to the east, Indiana Avenue to the north, and Monroe Street to the west. If your business is located in Zone A, and your lodging revenues during the preceding calendar year exceeded five hundred thousand dollars (\$500,000), report as follows:

Zone A	Location Code 3250	<b>\$2.00 per room per night of stay</b>
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- **Zone B:** If your business is located in the City of Spokane or the City of Spokane Valley and not in Zone A, and your lodging revenues during the preceding calendar year exceeded five hundred thousand dollars (\$500,000), report as follows:

Zone B	Location Code 3251	<b>\$2.00 per room per night of stay</b>
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- **Zone C:** If your business is located in the unincorporated areas of Spokane County but outside Zones A and B, and your lodging revenues during the preceding calendar year exceeded five hundred thousand dollars (\$500,000), report as follows:

Zone C	Location Code 3252	<b>\$2.00 per room per night of stay</b>
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- **Zone D:** If your business is located within the Spokane County Tourism Promotion Area and your lodging revenues during the preceding calendar year did NOT exceed five hundred thousand dollars (\$500,000), report as follows:

Zone D	Location Code 3253	\$ .50 per room per night of stay
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(More)

## Lodging Facilities that Report the TPA Lodging Charge:

“Eligible lodging businesses” for the purpose of this charge include hotels, motels, and bed and breakfast facilities that furnish lodging. If you have less than 40 rooms, or if your lodging business is not within the boundaries of the Spokane County Tourism Promotion Area, you do not need to collect and report the TPA lodging charge.

### How to Report:

If you report using E-file, the TPA lodging charge will be available in the Lodging Section.

If you report using the Combined Excise Tax Return, you will report the TPA lodging charge on page 2 of the return.

If you report using the Retailing and Other Activities Return, you will report the TPA lodging charge on the Lodging Addendum.

### EXAMPLE:

If you received the Retailing and Other Activities return, you will report the TPA lodging charge on the Lodging Addendum. Below is an example of how to report.

### Tourism Promotion Area Lodging Charge [170]

1.	Location Code 3 2 5 0	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 2 0 0	=	Total Charges Due 1 8 0 0 0 0
2.	Location Code 3 2 5 1	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 2 0 0	=	Total Charges Due 1 8 0 0 0 0
3.	Location Code 3 2 5 2	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 2 0 0	=	Total Charges Due 1 8 0 0 0 0
4.	Location Code 3 2 5 3	Number of Unit/Days 9 0 0	x	Unit/Day Rate Charged 5 0	=	Total Charges Due 4 5 0 0 0 0

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at [dor.wa.gov](http://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](http://dor.wa.gov) or call the Department of Revenue at 1-800-647-7706.