

## Pierce County Tourism Promotion Area Lodging Charge Rate Change

*Effective April 1, 2010*, the Pierce 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 Pierce County TPA lodging charge will increase up to one dollar and fifty cents (\$1.50) 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. If you do not meet these criteria, you do not need to collect and report the TPA lodging charge.

The Pierce County TPA encompasses the Cities of Tacoma, Puyallup, Lakewood, DuPont, Fife, Gig Harbor, Sumner, and the Unincorporated areas of Pierce County.

**What to Collect and Report:**

Pierce County lodging businesses within the TPA are identified in one of the following zones:

**Zone A:**

Location	Location Code	TPA Charge
Tacoma	2717	\$1.50 per room/night of stay

**Zone B:**

Location	Location Code	TPA Charge
Puyallup	2711	\$1.00 per room/night of stay
Lakewood	2721	\$1.00 per room/night of stay

**Zone C:**

Location	Location Code	TPA Charge
Unincorporated Pierce Co. – RTA	2700	\$.50 per room/night of stay
Unincorporated Pierce Co. – Non RTA	4100	\$.50 per room/night of stay
Unincorporated Pierce Co. – PTBA	2727	\$.50 per room/night of stay
Unincorporated Pierce Co. – PTBA Non RTA	4127	\$.50 per room/night of stay
Unincorporated Pierce Co. – PTBA HBZ	2787	\$.50 per room/night of stay
DuPont	2704	\$.50 per room/night of stay
Fife	2706	\$.50 per room/night of stay
Gig Harbor	2708	\$.50 per room/night of stay
Gig Harbor HBZ	2788	\$.50 per room/night of stay
Sumner	2716	\$.50 per room/night of stay

(More)

## Lodging Facilities that Collect and Report the TPA Lodging Charge:

“Lodging businesses,” for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the Pierce County TPA. Examples of lodging businesses that do **not** need to collect the charge are:

- 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, or tents.
- Educational institutions which sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, and bunkhouses operated by or on behalf of business and industrial firms or students which are not held out to the public as a place where sleeping accommodations may be obtained.
- Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, and outdoor living.

## 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]

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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.