



WASHINGTON STATE DEPARTMENT OF REVENUE
LODGING SPECIAL NOTICE

City of Union Gap
Tourism Promotion Area (TPA)
Lodging Charge Rate Change

Effective October 1, 2011, the City of Union Gap Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established areas.

What to Collect and Report:

Union Gap lodging businesses within the TPA are identified in the following chart:

Table with 3 columns: Location, Location Code, TPA Charge. Row 1: Union Gap, 3911, \$2.00 per unit/night of stay

Lodging Facilities that Report the TPA Lodging Charge:

For the purpose of this charge, "lodging business" means a business located within the City of Union Gap TPA that furnishes lodging taxable by the state under 82.08 RCW that has 40 or more lodging units.

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.

Example:

Below is an example of how to report.

Tourism Promotion Area Lodging Charge [170]

1. Location Code [3][9][1][1] x Number of Unit/Days [][][8][0][0] = Unit/Day Rate Charged [2][0][0] Total Charges Due [][1][6][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. 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 website at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.