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. The City of Union Gap TPA lodging charge will increase to two dollars (2.00) per unit per night of stay. Lodging businesses within the TPA, with 40 or more units, must collect the lodging charge from persons who purchase lodging.

What to Collect and Report:
Union Gap lodging businesses within the TPA are identified in the following chart:

<table>
<thead>
<tr>
<th>Location</th>
<th>Location Code</th>
<th>TPA Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Union Gap</td>
<td>3911</td>
<td>$2.00 per unit/night of stay</td>
</tr>
</tbody>
</table>

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. If you have less than 40 units, or if your lodging business is not within the boundaries of the City of Union Gap TPA, 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.

Example:
Below is an example of how to report.

Tourism Promotion Area Lodging Charge [170]

<table>
<thead>
<tr>
<th>Location Code</th>
<th>Number of Unit/Days</th>
<th>Unit/Day Rate Charged</th>
<th>Total Charges Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 9 1 1</td>
<td>8 0 0</td>
<td>2 0 0</td>
<td>1 6 0 0 0 0 0</td>
</tr>
</tbody>
</table>

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.