

## Yakima County Tourism Promotion Area Lodging Charge Rate Change

*Effective October 1, 2011*, the Yakima 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 Yakima County TPA lodging charge will increase 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. If you do not meet these criteria, you do not need to collect and report the TPA lodging charge.

The Yakima County TPA encompasses the City of Yakima and Unincorporated Yakima County. Effective October 1, 2011, the cities of Selah and Union Gap are no longer part of the Yakima County TPA.

**What to Collect and Report:**

Yakima County lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Unincorporated Areas	3900	\$2.00 per room/night of stay
Yakima (City)	3913	\$2.00 per room/night of stay

**Location codes 3950, 3951, and 3952 will no longer be used to report Yakima County TPA charges.**

**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 Yakima 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.

**EXAMPLE:**

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.