

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

*Effective April 1, 2014*, all unincorporated areas and some incorporated cities within Thurston County Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established TPA. TPA lodging charge will increase 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:**

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

Location	Location Code	TPA Charge
Unincorp. Areas	3400	\$2.00 per room/night of stay
Unincorp. Areas P.T.B.A.	3434	\$2.00 per room/night of stay
Lacey	3402	\$2.00 per room/night of stay
Olympia	3403	\$2.00 per room/night of stay
Tumwater	3406	\$2.00 per room/night of stay
Yelm	3407	\$2.00 per room/night of stay

**Lodging Facilities that Report the TPA Lodging Charge:**

“Lodging businesses,” for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the Thurston County TPA with forty (40) or more lodging units. Examples of lodging businesses that do **not** need to collect the charge are:

- 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.
- Trailer camps and recreational vehicle parks which charge for the rental of space to transients for lodging or parking house trailers, campers, RV’s, mobile homes, and tents.

**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]**

Location Code				Number of Units/Days			Unit/Day Rate Charged	Total Charges Due													
3	4	0	0			8	0	0	X	2	0	0	=			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.