Tri-Cities
Tourism Promotion Area (TPA)
Lodging Charge Rate Change

Effective January 1, 2014, the Tri-Cities Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established TPA. The Tri-Cities 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.

The Tri-Cities TPA encompasses the City of Kennewick, the City of Richland, and the City of Pasco.

What to Collect and Report:
Tri-Cities 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>Kennewick</td>
<td>0302</td>
<td>$2.00 per room/night of stay</td>
</tr>
<tr>
<td>Richland</td>
<td>0304</td>
<td>$2.00 per room/night of stay</td>
</tr>
<tr>
<td>Pasco</td>
<td>1104</td>
<td>$2.00 per room/night of stay</td>
</tr>
</tbody>
</table>

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 Tri-Cities 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.

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 Units/Days</th>
<th>Unit/Day Rate Charged</th>
<th>Total Charges Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>0302</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.