King County
Tax Change for Hostel Classified Facilities
Effective August 1, 2015

Effective August 1, 2015, hostels within King County with 60 or more units should no longer collect the convention and trade center tax and are no longer required to report it on the combined excise tax return.

New legislation exempts sales of lodging services at hostel classified facilities from the convention and trade center tax by limiting the local authority to impose the tax on such facilities. The legislation also defines "hostel" for tax purposes, and excludes such facilities from being levied for the PFD shared transient rental tax. (Substitute House Bill 1516 **(**Chapter 151, Laws of 2015)).

Facilities Classified as Hostels
For purposes of this exclusion from the convention and trade center tax, "hostel" means a structure or facility where a majority of the rooms for sleeping accommodations are *hostel dormitories* containing a minimum of four standard beds designed for single-person occupancy within the facility. Hostel accommodations are supervised and must include at least one common area and at least one common kitchen for guest use.

A *hostel dormitory* means a single room, containing four or more standard beds designed for single-person occupancy, used exclusively as non-private communal sleeping quarters, generally for unrelated persons, where such persons independently acquire the right to occupy individual beds, with the operator supervising and determining which bed each person will occupy.

What to collect and report:
Hostels in King County should use the following location codes and collection rate when collecting and remitting taxes:

Location	Location Code Number	Combined Sales Tax Rate	Special Hotel/ Motel Tax	Total Sales Tax Rate
Unincorp. Areas	1700	.095		.095
Unincorp. Non-RTA	4000	.086		.086
Algona	1701	.095		.095
Auburn/King	1702	.095	.01	.105
Auburn/King Non-RTA	4002	.086	.01	.096
Beaux Arts Village	1703	.095		.095
Bellevue Non-RTA	4004	.086	.03	.116
Bellevue RTA Lodging	5094	.090	.03	.12
Black Diamond	1705	.086		.086
Bothell/King	1706	.095	.01	.105
Burien	1734	.095		.095
Carnation	1707	.086		.086
Clyde Hill	1708	.095		.095
Covington	1712	.086		.086
Des Moines*	1709	.095	.01	.105
Duvall	1710	.086		.086
Enumclaw	1711	.086	.01	.096
Federal Way	1732	.086	.01	.105

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Location	Location Code Number	Combined Sales Tax Rate	Special Hotel/ Motel Tax	Total Sales Tax Rate
Hunts Point	1713	.095		.095
Issaquah	1714	.095	.01	.105
Issaquah Non-RTA	4014	.086	.01	.096
Kenmore	1738	.095		.095
Kent	1715	.095	.01	.105
Kent Non-RTA	4015	.086	.01	.096
Kirkland	1716	.095	.01	.105
Lake Forest Park	1717	.095		.095
Maple Valley	1720	.086		.086
Medina	1718	.095		.095
Mercer Island	1719	.095		.095
Milton/King	1731	.095		.095
Newcastle	1736	.095		.095
Newcastle Non-RTA	4036	.086		.086
Normandy Park	1721	.095		.095
North Bend TBD	1722	.089	.01	.099
Pacific/King	1723	.095	.01	.105
Redmond	1724	.095	.01	.105
Redmond Non-RTA	4024	.086	.01	.096
Renton	1725	.095	.01	.105
Renton Non-RTA	4025	.086	.01	.096
Sammamish	1739	.095		.095
Sammamish Non-RTA	4039	.086		.086
Sea-Tac*	1733	.095	.01	.105
Seattle TBD	1726	.096		.096
Shoreline	1737	.095		.095
Skykomish	1727	.086		.086
Snoqualmie	1728	.086	.01	.096
Tukwila*	1729	.095	.01	.105
Woodinville	1735	.095	.01	.105
Woodinville Non-RTA	4035	.086	.01	.096
Yarrow Point	1730	.095		.095

Tax rates effective as of the date of this notice. For up to date information, please see http://dor.wa.gov/content/FindTaxesAndRates/.

*Lodging businesses with 90 or more rooms may be subject to the TPA charge. Please see our notice for more information.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

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