

## LOCAL SALES/USE TAX CHANGES

### CLALLAM COUNTY

**Effective July 1, 2006** - Local sales and use tax within all of Clallam County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

### CLARK COUNTY

**Effective January 1, 2006** - Local sales and use tax within the Clark County Public Transportation Benefit Area (PTBA) will increase by an additional two-tenths of one percent (.002). Local sales and use tax will increase in the city of Vancouver. The rate increase reflects the addition of the optional .002 sales tax imposed by the city.

### COLUMBIA COUNTY

**Effective April 1, 2006** - Columbia County Public Transportation Benefit Area (PTBA) will impose a local sales and use tax of four-tenths of one percent (.004).

### GRANT COUNTY

**Effective April 1, 2006** - Local sales and use tax within all of Grant County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

### JEFFERSON COUNTY

**Effective April 1, 2006** - Local sales and use tax within all of Jefferson County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

### KLICKITAT COUNTY

**Effective January 1, 2006** - Local sales and use tax in the city of Bingen will increase to 7.5%. The rate increase reflects the addition of the optional .005 sales tax imposed by the city.

### LINCOLN COUNTY

**Effective April 1, 2006** - Local sales and use tax within all of Lincoln County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

### SKAGIT COUNTY

**Effective April 1, 2006** - Local sales and use tax within all of Skagit County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

### SPOKANE COUNTY

**Effective April 1, 2006** - Local sales and use tax within all of Spokane County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

### WHATCOM COUNTY

**Effective April 1, 2006** - Local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for the purpose of providing funds for criminal justice and public safety purposes.

The retail sale and use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, are exempt from the public safety tax imposed.

### WHITMAN COUNTY

**Effective January 1, 2006** - Local sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The tax will be used for jails and juvenile detention purposes.

**Effective July 1, 2006** - Local sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

## LODGING CHANGES

### CHELAN COUNTY

**Effective April 1, 2006** - The following locations in Chelan County will begin imposing a special hotel/motel tax of two percent (0.02).

Unincorporated Areas (0400) .....	2%
Cashmere (0401) .....	2%
Entiat (0403) .....	2%

### PEND OREILLE COUNTY

**Effective July 1, 2006** - The following locations in Pend Oreille County will begin imposing a special hotel/motel tax of two percent (0.02).

Unincorporated Areas (2600) .....	2%
Cusick (2601) .....	2%
Ione (2602) .....	2%
Metaline (2603) .....	2%
Metaline Falls (2604) .....	2%

### WHATCOM COUNTY

**Effective October 1, 2006** - The following location in Whatcom County will begin imposing a special hotel/motel tax of two percent (0.02).

Lynden (3705) .....	2%
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Lodging businesses may be required to report transient rental income, special hotel/motel taxes, convention and trade center taxes, or tourism promotion area charges. If you receive the *Combined Excise Tax Return*, these taxes and charges are reported on page 2 under the lodging section of your return. If you receive the *Retailing & Other Activities Return*, please use the *Lodging Addendum* to report these taxes and charges. For more information about each of these taxes or charges please go to <http://dor.wa.gov/content/taxes/industry/lodging/default.aspx>.

# Local Sales / Use Tax & Lodging Rates

WASHINGTON STATE DEPARTMENT OF REVENUE  
**Local Sales/Use Tax & Lodging Rates**

**Tax Rates Effective January 1, 2006 - December 31, 2006**

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

Sales/Use Tax				Lodging			Sales/Use Tax				Lodging		
Location	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Hti/Mtl (2)	TPA (3)	Location	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Hti/Mtl (2)	TPA (3)		
<b>ADAMS</b>						<b>FRANKLIN (cont.)</b>							
Unincorp. Areas	0100	.011	.076	.02		Unincorp. P.T.B.A.*	1111	.018	.083	.02			
Hatton	0101	.011	.076	.02		Connell	1101	.012	.077	.02			
Lind	0102	.011	.076	.02		Kahlotus	1102	.012	.077	.02			
Othello	0103	.011	.076	.02		Mesa	1103	.012	.077	.02			
Ritzville	0104	.011	.076	.02		Pasco	1104	.018	.083	.02	1.50		
Washuena	0105	.011	.076	.02		<b>GARFIELD</b>							
<b>ASOTIN</b>						Unincorp. Areas	1200	.010	.075				
Unincorp. Areas	0200	.007	.072	.02		Pomeroy	1201	.010	.075				
Asotin (City)	0201	.007	.072	.02		<b>GRANT (Eff. 4/1/06)</b>							
Clarkston	0202	.007	.072	.02		Unincorp. Areas	1300	.014	.079	.02			
<b>BENTON</b>						Coulee City	1301	.014	.079	.02			
Unincorp. Areas	0300	.012	.077			Electric City	1302	.014	.079	.02			
Unincorp. P.T.B.A.*	0333	.018	.083			Ephrata	1303	.014	.079	.02			
Benton City	0301	.018	.083			George	1304	.014	.079	.02			
Kennewick	0302	.018	.083	.02	1.50	Grand Coulee	1305	.014	.079	.02			
Prosser	0303	.018	.083	.02		Hartline	1306	.014	.079	.02			
Richland	0304	.018	.083	.02	1.50	Krupp	1307	.014	.079	.02			
West Richland	0305	.018	.083	.02		Mattawa	1308	.014	.079	.02			
<b>CHELAN (Eff. 4/1/06)</b>						Moses Lake	1309	.014	.079	.02			
Unincorp. Areas	0400	.015	.080	.02		Quincy	1310	.014	.079	.02			
Cashmere	0401	.015	.080	.02		Royal City	1311	.014	.079	.02			
Chelan (City)	0402	.015	.080	.03		Soap Lake	1312	.014	.079	.02			
Entiat	0403	.015	.080	.02		Warden	1313	.014	.079	.02			
Leavenworth	0404	.015	.080	.03		Wilson Creek	1315	.014	.079	.02			
Wenatchee	0405	.015	.080	.04		<b>GRAYS HARBOR</b>							
<b>CLALLAM (Eff. 7/1/06)</b>						Unincorp. Areas	1400	.018	.083	.03			
Unincorp. Areas	0500	.019	.084	.02		Aberdeen	1401	.018	.083	.03			
Forks	0501	.019	.084	.02		Cosmopolis	1402	.018	.083	.03			
Port Angeles	0502	.019	.084	.02		Elma	1403	.018	.083	.03			
Sequim	0503	.019	.084	.02		Hoquiam	1404	.018	.083	.03			
<b>CLARK (Eff. 1/1/06)</b>						McCleary	1405	.018	.083	.03			
Unincorp. Areas	0600	.009	.074	.02	2.00	Montesano	1406	.018	.083	.03			
Unincorp. P.T.B.A.*	0666	.014	.079	.02	2.00	Oakville	1407	.018	.083	.03			
Battle Ground	0601	.016	.081	.02		Ocean Shores	1409	.018	.083	.03			
Camas	0602	.014	.079	.02		Westport	1408	.018	.083	.03			
La Center	0603	.016	.081	.02		<b>ISLAND</b>							
Ridgefield	0604	.016	.081	.02		Unincorp. Areas	1500	.018	.083	.02			
Vancouver	0605	.016	.081	.02	2.00	Coupeville	1501	.018	.083	.02			
Washougal	0606	.016	.081	.02		Langley	1502	.018	.083	.02			
Yacolt	0607	.014	.079	.02		Oak Harbor	1503	.018	.083	.02			
<b>COLUMBIA (Eff. 4/1/06)</b>						<b>JEFFERSON (Eff. 4/1/06)</b>							
Unincorp. Areas	0700	.014	.079			Unincorp. Areas	1600	.019	.084	.02			
Dayton	0701	.014	.079	.02		Port Townsend	1601	.019	.084	.02			
Starbuck	0702	.014	.079			<b>KING see pg 4 (7)</b>							
<b>COWLITZ</b>						Unincorp. Areas**	1700	.019	.088 ♦				
Unincorp. Areas	0800	.011	.076	.02/.03		Algona	1701	.019	.088 ♦				
Castle Rock	0801	.011	.076	.02/.03		Auburn/King	1702	.019	.088 ♦	.01			
Kalama	0802	.011	.076	.02/.03		Beaux Arts Village	1703	.019	.088 ♦				
Kelso	0803	.012	.077	.02/.03		Bellevue	1704	.019	.088 ♦				
Longview	0804	.012	.077	.02/.03		Black Diamond	1705	.019	.084				
Woodland	0805	.011	.076	.02/.03		Bothell/King	1706	.019	.088 ♦	.01			
<b>DOUGLAS</b>						Burien	1734	.019	.088 ♦				
Unincorp. Areas	0900	.011	.076			Carnation	1707	.019	.084				
Unincorp. P.T.B.A.*	0909	.015	.080			Clyde Hill	1708	.019	.088 ♦				
Bridgeport	0901	.011	.076			Covington	1712	.019	.084				
E. Wenatchee	0902	.015	.080	.04		Des Moines	1709	.019	.088 ♦	.01			
Mansfield	0903	.011	.076			Duvall	1710	.019	.084				
Rock Island	0904	.015	.080			Enumclaw	1711	.019	.084				
Waterville	0905	.015	.080			Federal Way	1732	.019	.088 ♦	.01			
<b>FERRY</b>						Hunts Point	1713	.019	.088 ♦				
Unincorp. Areas	1000	.011	.076			Issaquah**	1714	.019	.088 ♦	.01			
Republic	1001	.011	.076	.02		Kenmore	1738	.019	.088 ♦				
<b>FRANKLIN</b>						Kent	1715	.019	.088 ♦	.01			
Unincorp. Areas	1100	.012	.077	.02		Kirkland	1716	.019	.088 ♦	.01			

Location		Sales/Use Tax			Lodging		Location		Sales/Use Tax			Lodging	
County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)	County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)		
<b>KING (cont.)</b> <i>see pg 4 (7)</i>						<b>OKANOGAN (cont.)</b>							
Lake Forest Park	1717	.019	.088 ♦			Omak	2407	.011	.076		.02		
Maple Valley	1720	.019	.084 ♦			Oroville	2408	.011	.076		.02		
Medina	1718	.019	.088 ♦			Pateros	2409	.011	.076		.02		
Mercer Island	1719	.019	.088 ♦			Riverside	2410	.011	.076		.02		
Milton/King	1731	.019	.088 ♦			Tonasket	2411	.011	.076		.02		
Newcastle	1736	.019	.088 ♦			Twisp	2412	.011	.076		.02		
Normandy Park	1721	.019	.088 ♦			Winthrop	2413	.011	.076		.03		
North Bend	1722	.019	.084	.01		<b>PACIFIC</b>							
Pacific/King	1723	.019	.088 ♦	.01		Unincorp. Areas	2500	.013	.078		.02		
Redmond**	1724	.019	.088 ♦	.01		Ilwaco	2501	.013	.078		.02		
Renton**	1725	.019	.088 ♦	.01		Long Beach	2502	.013	.078		.03		
Sammamish**	1739	.019	.088 ♦	.01		Raymond	2503	.013	.078		.02		
Sea-Tac	1733	.019	.088 ♦	.01		South Bend	2504	.013	.078		.02		
Seattle	1726	.019	.088 ♦			<b>PEND OREILLE</b> <i>(Eff. 7/1/06)</i>							
Shoreline	1737	.019	.088 ♦			Unincorp. Areas	2600	.011	.076		.02		
Skykomish	1727	.019	.084	.01		Cusick	2601	.011	.076		.02		
Snoqualmie	1728	.019	.084	.01		Ione	2602	.011	.076		.02		
Tukwila	1729	.019	.088 ♦	.01		Metaline	2603	.011	.076		.02		
Woodinville	1735	.019	.088	.01		Metaline Falls	2604	.011	.076		.02		
Yarrow Point	1730	.019	.088 ♦			Newport	2605	.011	.076		.02		
<b>KITSAP</b>						<b>PIERCE</b> <i>see pg 4 (7)</i>							
Unincorp. Areas	1800	.021	.086	.02		Unincorp. Areas**	2700	.013	.082 ♦		.02/.05		
Bainbridge Island	1804	.021	.086	.02		Unincorp. P.T.B.A.* **	2727	.019	.088 ♦		.02/.05		
Bremerton	1801	.021	.086	.02		Auburn/Pierce	2724	.019	.088 ♦		.02/.05		
Port Orchard	1802	.021	.086	.02		Bonney Lake	2701	.019	.088 ♦		.02/.05		
Poulsbo	1803	.021	.086	.02		Buckley	2702	.019	.084		.02/.05		
<b>KITTITAS</b>						Carbonado							
Unincorp. Areas	1900	.012	.077			DuPont	2703	.013	.078		.02/.05		
Cle Elum	1901	.012	.077	.01		Eatonville	2704	.019	.088 ♦		.02/.05		
Ellensburg	1902	.012	.077	.02		Edgewood	2705	.013	.078		.02/.05		
Kittitas (City)	1903	.012	.077			Edgewood	2720	.019	.088 ♦		.02/.05		
Roslyn	1904	.012	.077			Fife	2706	.019	.088 ♦		.05		
South Cle Elum	1905	.012	.077	.02		Fircrest	2707	.019	.088 ♦		.02/.05		
<b>KLICKITAT</b> <i>(Eff. 1/1/06)</i>						Gig Harbor							
Unincorp. Areas	2000	.005	.070			Lakewood	2708	.019	.084		.02/.05		
Bingen	2001	.010	.075			Milton/Pierce	2721	.019	.088 ♦		.05		
Goldendale	2002	.010	.075	.02		Orting	2709	.019	.088 ♦		.02/.05		
White Salmon	2003	.010	.075			Pacific/Pierce	2710	.019	.088 ♦		.02/.05		
<b>LEWIS</b>						Puyallup							
Unincorp. Areas	2100	.012	.077	.02		Roy	2711	.019	.088 ♦		.05		
Centralia	2101	.014	.079	.02		Ruston	2712	.013	.078		.02/.05		
Chehalis	2102	.014	.079	.02		South Prairie	2713	.019	.088 ♦		.02/.05		
Morton	2103	.012	.077	.02		Steilacoom	2714	.013	.078		.02/.05		
Mossyrock	2104	.012	.077	.02		Sumner	2715	.019	.088 ♦		.02/.05		
Napavine	2105	.012	.077	.02		Tacoma	2716	.019	.088 ♦		.02/.05		
Pe Ell	2106	.012	.077	.02		University Place	2717	.019	.088 ♦		.02/.05		
Toledo	2107	.012	.077	.02		Wilkeson	2719	.019	.088 ♦		.02/.05		
Vader	2108	.012	.077	.02		<b>SAN JUAN</b>							
Winlock	2109	.012	.077	.02		Unincorp. Areas	2800	.012	.077		.02		
<b>LINCOLN</b> <i>(Eff. 4/1/06)</i>						Friday Harbor							
Unincorp. Areas	2200	.012	.077			<b>SKAGIT</b> <i>(Eff. 4/1/06)</i>							
Almira	2201	.012	.077			Unincorp. Areas	2900	.013	.078		.02		
Creston	2202	.012	.077			Unincorp. P.T.B.A.*	2929	.015	.080		.02		
Davenport	2203	.012	.077			Anacortes	2901	.015	.080		.02		
Harrington	2204	.012	.077			Burlington	2902	.015	.080		.02		
Odessa	2205	.012	.077			Concrete	2903	.015	.080		.02		
Reardan	2206	.012	.077			Hamilton	2904	.015	.080		.02		
Sprague	2207	.012	.077			La Conner	2905	.015	.080		.02		
Wilbur	2208	.012	.077			Lyman	2906	.015	.080		.02		
<b>MASON</b>						Mount Vernon							
Unincorp. Areas	2300	.018	.083	.02		Sedro Woolley	2907	.015	.080		.02		
Shelton	2301	.018	.083	.02		<b>SKAMANIA</b>							
<b>OKANOGAN</b>						Unincorp. Areas							
Unincorp. Areas	2400	.011	.076	.02		North Bonneville	3000	.005	.070		.02		
Brewster	2401	.011	.076	.02		Stevenson	3001	.010	.075		.02		
Conconully	2402	.011	.076	.02		<b>SNOHOMISH</b>							
Coulee Dam	2403	.011	.076	.02		Unincorp. Areas**	3100	.011	.080 ♦		.02		
Elmer City	2404	.011	.076	.02		Unincorp. P.T.B.A.* **	3131	.020	.089 ♦		.02		
Nespelem	2405	.011	.076	.02		Arlington	3101	.020	.085		.02		
Okanogan (City)	2406	.011	.076	.02		Bothell/Snohomish	3120	.020	.089 ♦		.02		
						Brier	3102	.020	.089 ♦		.02		

Location	Sales/Use Tax			Lodging		
	County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)
<b>SNOHOMISH (cont.)</b>						
Darrington	3103	.020	.085	.02		
Edmonds	3104	.020	.089 ♦	.02		
Everett	3105	.017	.086 ♦	.02		
Gold Bar	3106	.020	.085	.02		
Granite Falls	3107	.020	.085	.02		
Index	3108	.020	.085	.02		
Lake Stevens	3109	.020	.085	.02		
Lynnwood	3110	.020	.089 ♦	.02		
Marysville	3111	.020	.085	.02		
Mill Creek	3119	.020	.089 ♦	.02		
Monroe	3112	.020	.085	.02		
Mountlake Terrace	3113	.020	.089 ♦	.02		
Mukilteo	3114	.020	.089 ♦	.02		
Snohomish (City)	3115	.020	.085	.02		
Stanwood	3116	.020	.085	.02		
Sultan	3117	.020	.085	.02		
Woodway	3118	.020	.089 ♦	.02		
<b>SPOKANE (Eff. 4/1/06)</b>						
Unincorp. Areas	3200	.015	.080	.02		
Unincorp. P.T.B.A.*	3232	.021	.086	.02		
Airway Heights	3201	.021	.086	.019/.039	(See note (5) below)	
Cheney	3202	.021	.086	.02		
Deer Park	3203	.015	.080	.02		
Fairfield	3204	.015	.080	.02		
Latah	3205	.015	.080	.02		
Liberty Lake	3212	.021	.086	.02		
Medical Lake	3206	.021	.086	.02		
Millwood	3207	.021	.086	.02		
Rockford	3208	.015	.080	.02		
Spangle	3209	.015	.080	.02		
Spokane (City)	3210	.021	.086	.02		
Spokane Valley	3213	.021	.086	.02		
Waverly	3211	.015	.080	.02		
Zone A	3250				1.50	
Zone B	3251				1.25	
Zone C	3252				1.00	
Zone D	3253				.50	
Zone E	3254				1.00	
Zone F	3255				.50	
<b>STEVENS</b>						
Unincorp. Areas	3300	.011	.076			
Chewelah	3301	.011	.076	.01		
Colville	3302	.011	.076	.015		
Kettle Falls	3303	.011	.076			
Marcus	3304	.011	.076			
Northport	3305	.011	.076	.02		
Springdale	3306	.011	.076			
<b>THURSTON</b>						
Unincorp. Areas	3400	.013	.078			
Unincorp. P.T.B.A.*	3434	.019	.084			
Bucoda	3401	.013	.078			
Lacey	3402	.019	.084	.02		
Olympia	3403	.019	.084	.02		
Rainier	3404	.013	.078			
Tenino	3405	.013	.078			
Tumwater	3406	.019	.084	.02		
Yelm	3407	.019	.084			
<b>WAHIAKUM</b>						
Unincorp. Areas	3500	.010	.075	.02		
Cathlamet	3501	.010	.075	.02		
<b>WALLA WALLA</b>						
Unincorp. Areas	3600	.015	.080	.02		
Unincorp. P.T.B.A.*	3636	.018	.083	.02		
College Place	3601	.018	.083	.02		
Prescott	3602	.015	.080	.02		
Waitsburg	3603	.015	.080	.02		
Walla Walla (City)	3604	.018	.083	.02		
<b>WHATCOM (Eff. 4/1/06)</b>						
Unincorp. Areas	3700	.013	.078			
Unincorp. P.T.B.A.*	3737	.019	.084			

Location	Sales/Use Tax			Lodging		
	County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)
<b>WHATCOM (cont.) (Eff. 4/1/06)</b>						
Bellingham	3701	.019	.084		.02	
Blaine	3702	.019	.084		.02	
Everson	3703	.019	.084			
Ferndale	3704	.019	.084		.02	
Lynden	3705	.019	.084		.02 (Eff. 10/1/06)	
Nooksack	3706	.019	.084			
Sumas	3707	.019	.084			
<b>WHITMAN</b>						
Unincorp. Areas	3800	(Eff. 1/1/06) .012	(Eff. 7/1/06) .013	.077	.078	
Albion	3801	.012	.013	.077	.078	
Colfax	3802	.012	.013	.077	.078	
Colton	3803	.012	.013	.077	.078	
Endicott	3804	.012	.013	.077	.078	
Farmington	3805	.012	.013	.077	.078	
Garfield	3806	.012	.013	.077	.078	
La Crosse	3807	.012	.013	.077	.078	
Lamont	3808	.012	.013	.077	.078	
Malden	3809	.012	.013	.077	.078	
Oakesdale	3810	.012	.013	.077	.078	
Palouse	3811	.012	.013	.077	.078	
Pullman	3812	.012	.013	.077	.078	.02
Rosalia	3813	.012	.013	.077	.078	
St. John	3814	.012	.013	.077	.078	
Tekoa	3815	.012	.013	.077	.078	
Uniontown	3816	.012	.013	.077	.078	
<b>YAKIMA</b>						
Unincorp. Areas	3900	.014	.079			
Grandview	3901	.014	.079			
Granger	3902	.014	.079			
Harrah	3903	.014	.079			
Mabton	3904	.014	.079			
Moxee City	3905	.014	.079			
Naches	3906	.014	.079			
Selah	3907	.014	.079			
Sunnyside	3908	.014	.079		.02	
Tieton	3909	.014	.079			
Toppenish	3910	.014	.079		.02	
Union Gap	3911	.014	.079		.02	
Wapato	3912	.014	.079			
Yakima (City)	3913	.017	.082		.03	
Zillah	3914	.014	.079			
Zone A	3950				1.50	
Zone B	3951				.75	
Zone C	3952				.50	

**FOOTNOTES:**

- Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*
- The special hotel/motel tax is in addition to state and local sales tax for businesses that provide lodging.
- Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at [http://dor.wa.gov/content/taxes/LocalSales\\_Use.aspx#LodgingInfo](http://dor.wa.gov/content/taxes/LocalSales_Use.aspx#LodgingInfo).
- Special Hotel/Motel (Pierce County):
  - 25 or less rooms/spaces = .02
  - The .02 rate does not apply for Fife, Lakewood, and Puyallup
  - 26 or more rooms/spaces = .05
- Airway Heights:
  - Less than 40 rooms/spaces = .019
  - 40 or more rooms/spaces = .039
- Special Hotel/Motel (Cowlitz County):
  - Less than 40 rooms/spaces = .02
  - 40 or more rooms/spaces = .03
- Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices on our web site <http://dor.wa.gov>).

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area.

\*\* Partially included within the RTA district. Additional .004 may not be due based on location.

♦ The combined total includes 6.5% state, local, and RTA rates for King, Pierce, and Snohomish counties.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

