Lodging Information Rates and Changes

Effective July 1, 2006

Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- page 2, under the Lodging section, if you received the *Combined Excise Tax Return*; or
- the *Lodging Addendum*, if you received the *Retailing & Other Activities Return*.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

Special hotel/motel taxes may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

Convention and trade center taxes apply to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Sales and Use Tax Increase Effects on Hotels and Motels -** http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2001/Kinghm.pdf
- **Pierce County Special Hotel/Motel Tax Reporting -** http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2002/PierceCoSpclHotlMotlTxInc.pdf

The Lodging Rates & Changes table, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

Tourism Promotion Area (TPA) charges may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge please see the Lodging Special Notice for your county, available on our web site at http://dor.wa.gov.

Note: for local sales and use tax changes this quarter, please see the Local Sales & Use Tax Rates & Changes flyer that was mailed with your return.

Special Hotel/Motel Tax Changes

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%

New Tourism Promotion Area Charges

There were no additional Tourism Promotion Area Charges this quarter.

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.

WASHINGTON STATE DEPARTMENT OF REVENUE

LODGING RATES & CHANGES

Tax Rates Effective July 1, 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.

LOCATION County/City	Loc. Code No.	Combined Sales Tax (1)	LODGING Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
ADAMS					
Unincorp. Areas	0100	**.076**	.02		
Hatton	0101	**.076**	.02		
Lind	0102	**.076**	.02		
Othello	0103	**.076**	.02		
Ritzville	0104	**.076**	.02		
Washtucna	0105	**.076**	.02		
ASOTIN					
Unincorp. Areas	0200	**.072**	.02		
Asotin (City)	0201	**.072**	.02		
Clarkston	0202	**.072**	.02		
BENTON					
Unincorp. Areas	0300	**.077**			
Unincorp. P.T.B.A.*	0333	**.083**			
Benton City	0301	**.083**			
Kennewick	0302	**.083**	.02		1.50
Prosser	0303	**.083**	.02		
Richland	0304	**.083**	.02		1.50
West Richland	0305	**.083**			
CHELAN					
Unincorp. Areas	0400	**.080**	.02		
Cashmere	0401	**.080**	.02		
Chelan (City)	0402	**.080**	.03		
Entiat	0403	**.080**	.02		
Leavenworth	0404	**.080**	.03		
Wenatchee	0405	**.080**	.04		
CLALLAM					
Unincorp. Areas	0500	**.084**	.02		
Forks	0501	**.084**	.02		
Port Angeles	0502	**.084**	.02		
Sequim	0503	**.084**	.02		
CLARK					
Unincorp. Areas	0600	**.074**	.02		2.00
Unincorp. P.T.B.A.*	0666	**.079**	.02		2.00
Battle Ground	0601	**.081**	.02		
Camas	0602	**.079**	.02		
La Center	0603	**.081**	.02		
Ridgefield	0604	**.081**	.02		
Vancouver	0605	**.081**	.02		2.00
Washougal	0606	**.081**	.02		
Yacolt	0607	**.079**	.02		
COLUMBIA					
Unincorp. Areas	0700	**.079**			
Dayton	0701	**.079**	.02		
Starbuck	0702	**.079**			
COWLITZ			*see pg 4 (7)*		
Unincorp. Areas	0800	**.076**	.02/.03		
Castle Rock	0801	**.076**	.02/.03		
Kalama	0802	**.076**	.02/.03		
Kelso	0803	**.077**	.02/.03		
Longview	0804	**.077**	.02/.03		
Woodland	0805	**.076**	.02/.03		
DOUGLAS					
Unincorp. Areas	0900	**.076**			
Unincorp. P.T.B.A.*	0909	**.080**			
Bridgeport	0901	**.076**			
E. Wenatchee	0902	**.080**	.04		
Mansfield	0903	**.076**			
Rock Island	0904	**.080**			
Waterville	0905	**.080**			
FERRY					
Unincorp. Areas	1000	**.076**			
Republic	1001	**.076**	.02		
FRANKLIN					
Unincorp. Areas	1100	**.077**	.02		

LOCATION County/City	Loc. Code No.	Combined Sales Tax (1)	LODGING Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
FRANKLIN (cont.)					
Unincorp. P.T.B.A.*	1111	**.083**	.02		
Connell	1101	**.077**	.02		
Kahlotus	1102	**.077**	.02		
Mesa	1103	**.077**	.02		
Pasco	1104	**.083**	.02		1.50
GARFIELD					
Unincorp. Areas	1200	**.075**			
Pomeroy	1201	**.075**			
GRANT					
Unincorp. Areas	1300	**.079**	.02		
Coulee City	1301	**.079**	.02		
Electric City	1302	**.079**	.02		
Ephrata	1303	**.079**	.02		
George	1304	**.079**	.02		
Grand Coulee	1305	**.079**	.02		
Hartline	1306	**.079**	.02		
Krupp	1307	**.079**	.02		
Mattawa	1308	**.079**	.02		
Moses Lake	1309	**.079**	.02		
Quincy	1310	**.079**	.02		
Royal City	1311	**.079**	.02		
Soap Lake	1312	**.079**	.02		
Warden	1313	**.079**	.02		
Wilson Creek	1315	**.079**	.02		
GRAYS HARBOR					
Unincorp. Areas	1400	**.083**	.03		
Aberdeen	1401	**.083**	.03		
Cosmopolis	1402	**.083**	.03		
Elma	1403	**.083**	.03		
Hoquiam	1404	**.083**	.03		
McCleary	1405	**.083**	.03		
Montesano	1406	**.083**	.03		
Oakville	1407	**.083**	.03		
Ocean Shores	1409	**.083**	.03		
Westport	1408	**.083**	.03		
ISLAND					
Unincorp. Areas	1500	**.083**	.02		
Coupeville	1501	**.083**	.02		
Langley	1502	**.083**	.02		
Oak Harbor	1503	**.083**	.02		
JEFFERSON					
Unincorp. Areas	1600	**.084**	.02		
Port Townsend	1601	**.084**	.02		
KING	(8)	(8)			
Unincorp. Areas**	1700 5000	**.088**	**.086**		.028
Algona	1701 5001	**.088**	**.086**		.028
Auburn/King	1702 5002	**.088**	**.086**	.01	.028
Beaux Arts Village	1703 5003	**.088**	**.086**		.028
Bellevue	1704 5004	**.088**	**.086**		.03/.058
Black Diamond	1705 5005	**.084**	**.082**		.028
Bothell/King	1706 5006	**.088**	**.086**	.01	.028
Burien	1734 5034	**.088**	**.086**		.028
Carnation	1707 5007	**.084**	**.082**		.028
Clyde Hill	1708 5008	**.088**	**.086**		.028
Covington	1712 5012	**.084**	**.082**		.028
Des Moines	1709 5009	**.088**	**.086**	.01	.028
Duvall	1710 5010	**.084**	**.082**		.028
Enumclaw	1711 5011	**.084**	**.082**		.028
Federal Way	1732 5032	**.088**	**.086**	.01	.028
Hunts Point	1713 5013	**.088**	**.086**		.028
Issaquah**	1714 5014	**.088**	**.086**	.01	.028
Kenmore	1738 5038	**.088**	**.086**		.028
Kent	1715 5015	**.088**	**.086**	.01	.028
Kirkland	1716 5016	**.088**	**.086**	.01	.028

LOCATION County/City	Loc. Code No.		Combined Sales Tax (1)		LODGING Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
KING (cont.)		(8)		(8)			
Lake Forest Park	1717	5017	.088	.086		.028	
Maple Valley	1720	5020	.084	.082		.028	
Medina	1718	5018	.088	.086		.028	
Mercer Island	1719	5019	.088	.086		.028	
Milton/King	1731	5031	.088	.086		.028	
Newcastle	1736	5036	.088	.086		.028	
Normandy Park	1721	5021	.088	.086		.028	
North Bend	1722	5022	.084	.082	.01	.028	
Pacific/King	1723	5023	.088	.086	.01	.028	
Redmond**	1724	5024	.088	.086	.01	.028	
Renton**	1725	5025	.088	.086	.01	.028	
Sammamish**	1739	5039	.088	.086		.028	
Sea-Tac	1733	5033	.088	.086	.01	.028	
Seattle	1726	5026	.088	.086		.07	
Shoreline	1737	5037	.088	.086		.028	
Skykomish	1727	5027	.084	.082		.028	
Snoqualmie	1728	5028	.084	.082	.01	.028	
Tukwila	1729	5029	.088	.086	.01	.028	
Woodinville	1735	5035	.088	.086	.01	.028	
Yarrow Point	1730	5030	.088	.086		.028	
KITSAP							
Unincorp. Areas	1800		.086		.02		
Bainbridge Island	1804		.086		.02		
Bremerton	1801		.086		.02		
Port Orchard	1802		.086		.02		
Poulsbo	1803		.086		.02		
KITTITAS							
Unincorp. Areas	1900		.077				
Cle Elum	1901		.077		.01		
Ellensburg	1902		.077		.02		
Kittitas (City)	1903		.077				
Roslyn	1904		.077				
South Cle Elum	1905		.077		.02		
KLICKITAT							
Unincorp. Areas	2000		.070				
Bingen	2001		.075				
Goldendale	2002		.075		.02		
White Salmon	2003		.075				
LEWIS							
Unincorp. Areas	2100		.077		.02		
Centralia	2101		.079		.02		
Chehalis	2102		.079		.02		
Morton	2103		.077		.02		
Mossyrock	2104		.077		.02		
Napavine	2105		.077		.02		
Pe Ell	2106		.077		.02		
Toledo	2107		.077		.02		
Vader	2108		.077		.02		
Winlock	2109		.077		.02		
LINCOLN							
Unincorp. Areas	2200		.077				
Almira	2201		.077				
Creston	2202		.077				
Davenport	2203		.077				
Harrington	2204		.077				
Odessa	2205		.077				
Reardan	2206		.077				
Sprague	2207		.077				
Wilbur	2208		.077				
MASON							
Unincorp. Areas	2300		.083		.02		
Shelton	2301		.083		.02		
OKANOGAN							
Unincorp. Areas	2400		.076		.02		
Brewster	2401		.076		.02		
Conconully	2402		.076		.02		
Coulee Dam	2403		.076		.02		
Elmer City	2404		.076		.02		
Nespelem	2405		.076		.02		
Okanogan (City)	2406		.076		.02		

LOCATION County/City	Loc. Code No.		Combined Sales Tax (1)		LODGING Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
OKANOGAN (cont.)							
Omak	2407		.076		.02		
Oroville	2408		.076		.02		
Pateros	2409		.076		.02		
Riverside	2410		.076		.02		
Tonasket	2411		.076		.02		
Twisp	2412		.076		.02		
Winthrop	2413		.076		.03		
PACIFIC							
Unincorp. Areas	2500		.078		.02		
Ilwaco	2501		.078		.02		
Long Beach	2502		.078		.03		
Raymond	2503		.078		.02		
South Bend	2504		.078		.02		
PEND OREILLE	*(Eff. 7/1/06)*						
Unincorp. Areas	2600		.076		.02		
Cusick	2601		.076		.02		
Ione	2602		.076		.02		
Metaline	2603		.076		.02		
Metaline Falls	2604		.076		.02		
Newport	2605		.076		.02		
PIERCE		(8)		(8)	*see pg 4 (4)*		
Unincorp. Areas**	2700	5100	.082	.082	.02/.05		
Unincorp. P.T.B.A.* **	2727	5127	.088	.085	.02/.05		
Auburn/Pierce	2724	5124	.088	.085	.02/.05		
Bonney Lake	2701	5101	.088	.085	.02/.05		
Buckley	2702	5102	.084	.081	.02/.05		
Carbonado	2703	5103	.078	.078	.02/.05		
DuPont	2704	5104	.088	.085	.02/.05		
Eatonville	2705	5105	.078	.078	.02/.05		
Edgewood	2720	5120	.088	.085	.02/.05		
Fife	2706	5106	.088	.085	.05		
Fircrest	2707	5107	.088	.085	.02/.05		
Gig Harbor	2708	5108	.084	.081	.02/.05		
Lakewood	2721	5121	.088	.085	.05		
Milton/Pierce	2709	5109	.088	.085	.02/.05		
Orting	2710	5110	.088	.085	.02/.05		
Pacific/Pierce	2723	5123	.088	.085	.02/.05		
Puyallup	2711	5111	.088	.085	.05		
Roy	2712	5112	.078	.078	.02/.05		
Ruston	2713	5113	.088	.085	.02/.05		
South Prairie	2714	5114	.078	.078	.02/.05		
Steilacoom	2715	5115	.088	.085	.02/.05		
Sumner	2716	5116	.088	.085	.02/.05		
Tacoma	2717	5117	.088	.085	.02/.05		
University Place	2719	5119	.088	.085	.02/.05		
Wilkeson	2718	5118	.078	.078	.02/.05		
SAN JUAN							
Unincorp. Areas	2800		.077		.02		
Friday Harbor	2801		.077		.02		
SKAGIT							
Unincorp. Areas	2900		.078		.02		
Unincorp. P.T.B.A.*	2929		.080		.02		
Anacortes	2901		.080		.02		
Burlington	2902		.080		.02		
Concrete	2903		.080		.02		
Hamilton	2904		.080		.02		
La Conner	2905		.080		.02		
Lyman	2906		.080		.02		
Mount Vernon	2907		.080		.02		
Sedro Woolley	2908		.080		.02		
SKAMANIA							
Unincorp. Areas	3000		.070		.02		
North Bonneville	3001		.075		.02		
Stevenson	3002		.070		.02		
SNOHOMISH							
Unincorp. Areas**	3100		.080		.02		
Unincorp. P.T.B.A.* **	3131		.089		.02		
Arlington	3101		.085		.02		
Bothell/Snohomish	3120		.089		.02		
Brier	3102		.089		.02		

LOCATION County/City	Loc. Code No.	Combined Sales Tax (1)	LODGING Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
SNOHOMISH (cont.)					
Darrington	3103	**.085**	.02		
Edmonds	3104	**.089**	.02		
Everett	3105	**.086**	.02		
Gold Bar	3106	**.085**	.02		
Granite Falls	3107	**.085**	.02		
Index	3108	**.085**	.02		
Lake Stevens	3109	**.085**	.02		
Lynnwood	3110	**.089**	.02		
Marysville	3111	**.085**	.02		
Mill Creek	3119	**.089**	.02		
Monroe	3112	**.085**	.02		
Mountlake Terrace	3113	**.089**	.02		
Mukilteo	3114	**.089**	.02		
Snohomish (City)	3115	**.085**	.02		
Stanwood	3116	**.085**	.02		
Sultan	3117	**.085**	.02		
Woodway	3118	**.089**	.02		
SPOKANE			*40 or more rooms/spaces*		
Unincorp. Areas	3200	**.080**	.02		
Unincorp. P.T.B.A.*	3232	**.086**	.02		
Airway Heights	3201	**.086**	.019/.039	*(See note (6) below)*	
Cheney	3202	**.086**	.02		
Deer Park	3203	**.080**	.02		
Fairfield	3204	**.080**	.02		
Latah	3205	**.080**	.02		
Liberty Lake	3212	**.086**	.02		
Medical Lake	3206	**.086**	.02		
Millwood	3207	**.086**	.02		
Rockford	3208	**.080**	.02		
Spangle	3209	**.080**	.02		
Spokane (City)	3210	**.086**	.02		
Spokane Valley	3213	**.086**	.02		
Waverly	3211	**.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
STEVENS					
Unincorp. Areas	3300	**.076**			
Chewelah	3301	**.076**	.01		
Colville	3302	**.076**	.015		
Kettle Falls	3303	**.076**			
Marcus	3304	**.076**			
Northport	3305	**.076**	.02		
Springdale	3306	**.076**			
THURSTON					
Unincorp. Areas	3400	**.078**			
Unincorp. P.T.B.A.*	3434	**.084**			
Bucoda	3401	**.078**			
Lacey	3402	**.084**	.02		
Olympia	3403	**.084**	.02		
Rainier	3404	**.078**			
Tenino	3405	**.078**			
Tumwater	3406	**.084**	.02		
Yelm	3407	**.084**			
WAHKIAKUM					
Unincorp. Areas	3500	**.075**	.02		
Cathlamet	3501	**.075**	.02		
WALLA WALLA					
Unincorp. Areas	3600	**.080**	.02		
Unincorp. P.T.B.A.*	3636	**.083**	.02		
College Place	3601	**.083**	.02		
Prescott	3602	**.080**	.02		
Waitsburg	3603	**.080**	.02		
Walla Walla (City)	3604	**.083**	.02		
WHATCOM					
Unincorp. Areas	3700	**.078**			
Unincorp. P.T.B.A.*	3737	**.084**			

LOCATION County/City	Loc. Code No.	Combined Sales Tax (1)	LODGING Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
WHATCOM (cont.)					
Bellingham	3701	**.084**	.02		
Blaine	3702	**.084**	.02		
Everson	3703	**.084**			
Ferndale	3704	**.084**	.02		
Lynden	3705	**.084**			
Nooksack	3706	**.084**			
Sumas	3707	**.084**			
WHITMAN					
Unincorp. Areas	3800	**.078**			
Albion	3801	**.078**			
Colfax	3802	**.078**			
Colton	3803	**.078**			
Endicott	3804	**.078**			
Farmington	3805	**.078**			
Garfield	3806	**.078**			
La Crosse	3807	**.078**			
Lamont	3808	**.078**			
Malden	3809	**.078**			
Oakesdale	3810	**.078**			
Palouse	3811	**.078**			
Pullman	3812	**.078**	.02		
Rosalia	3813	**.078**			
St. John	3814	**.078**			
Tekoa	3815	**.078**			
Uniontown	3816	**.078**			
YAKIMA					
Unincorp. Areas	3900	**.079**			
Grandview	3901	**.079**			
Granger	3902	**.079**			
Harrah	3903	**.079**			
Mabton	3904	**.079**			
Moxee City	3905	**.079**			
Naches	3906	**.079**			
Selah	3907	**.079**			
Sunnyside	3908	**.079**	.02		
Tieton	3909	**.079**			
Toppenish	3910	**.079**	.02		
Union Gap	3911	**.079**	.02		
Wapato	3912	**.079**			
Yakima (City)	3913	**.082**	.03		
Zillah	3914	**.079**			
Zone A	3950				1.50
Zone B	3951				.75
Zone C	3952				.50

FOOTNOTES:

(1) 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.*

(2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.

(3) Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at http://dor.wa.gov/content/taxes/LocalSales_Use.aspx#LodgingInfo.

(4) 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

(5) Convention and Trade Center tax,

Bellevue: 59 or less rooms/spaces = .03

Bellevue: 60 or more rooms/spaces = .058

Seattle: 60 or more rooms/spaces = .07

All other locations in King County: 60 or more rooms/spaces = .028

(6) Airway Heights: Less than 40 rooms/spaces = .019

40 or more rooms/spaces = .039

(7) Special Hotel/Motel (Cowlitz County):

Less than 40 rooms/spaces = .02

40 or more rooms/spaces = .03

(8) Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices).

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.