

Lodging Information Rates and Changes

April 1, 2008

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 tax applies 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.

To determine the proper rate of local sales tax go to our web site at <http://dor.wa.gov>. You may look up rates by address, or by the mapping feature.

Special Hotel/Motel Tax Changes

There were no Special Hotel/Motel Tax Changes this quarter.

New Tourism Promotion Area Charges

There were no additional Tourism Promotion Area Charges this quarter.

Changes to the Regional Transit Authority (RTA) Tax Effective April 1, 2008.

For the cities of Kent, Bonney Lake, and Everett that are partially included in the RTA area, new location codes have been developed to reflect areas outside of the RTA boundaries. See below for location codes.

	Non-RTA	RTA
Kent	4015	1715
Bonney Lake	4101	2701
Everett.....	4205	3105

Inside this flyer you will find the Non-RTA codes directly below the original city rates. More specific information on the change is available on our web site at <http://dor.wa.gov>.

If you have any questions, please contact the Department at 1-800-647-7706.

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.

WASHINGTON STATE DEPARTMENT OF REVENUE

Lodging Rates & Changes

April 1, 2008

(Tax rates are updated quarterly. Please go to our web site at <http://dor.wa.gov> for current rates.)

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

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
ADAMS						Franklin (cont.)					
Unincorp. Areas.....	0100	.076	.02			Connell.....	1101	.077	.02		
Hatton.....	0101	.076	.02			Kahlotus.....	1102	.077	.02		
Lind.....	0102	.076	.02			Mesa.....	1103	.077	.02		
Othello.....	0103	.076	.02			Pasco.....	1104	.083	.02		1.50
Ritzville.....	0104	.076	.02			GARFIELD					
Washtucna.....	0105	.076	.02			Unincorp. Areas.....	1200	.075			
ASOTIN						Pomeroy.....	1201	.075			
Unincorp. Areas.....	0200	.072	.02			GRANT					
Asotin (City).....	0201	.072	.02			Unincorp. Areas.....	1300	.079	.02		
Clarkston.....	0202	.072	.02			Coulee City.....	1301	.079	.02		
BENTON						Electric City.....	1302	.079	.02		
Unincorp. Areas.....	0300	.077				Ephrata.....	1303	.079	.02		
Unincorp. P.T.B.A.*.....	0333	.083				George.....	1304	.079	.02		
Benton City.....	0301	.083				Grand Coulee.....	1305	.079	.02		
Kennewick.....	0302	.083	.02		1.50	Hartline.....	1306	.079	.02		
Prosser.....	0303	.083	.02			Krupp.....	1307	.079	.02		
Richland.....	0304	.083	.02		1.50	Mattawa.....	1308	.079	.02		
West Richland.....	0305	.083				Moses Lake.....	1309	.079	.02		
CHELAN						Quincy.....	1310	.079	.02		
Unincorp. Areas.....	0400	.080	.02			Royal City.....	1311	.079	.02		
Cashmere.....	0401	.080	.02			Soap Lake.....	1312	.079	.02		
Chelan (City).....	0402	.080	.03			Warden.....	1313	.079	.02		
Entiat.....	0403	.080	.02			Wilson Creek.....	1315	.079	.02		
Leavenworth.....	0404	.080	.03			GRAYS HARBOR					
Wenatchee.....	0405	.080	.04		1.00	Unincorp. Areas.....	1400	.083	.03		
CLALLAM						Aberdeen.....	1401	.083	.03		
Unincorp. Areas.....	0500	.084	.02			Cosmopolis.....	1402	.083	.03		
Forks.....	0501	.084	.02			Elma.....	1403	.083	.03		
Port Angeles.....	0502	.084	.02			Hoquiam.....	1404	.083	.03		
Sequim.....	0503	.084	.02			McCleary.....	1405	.083	.03		
CLARK						Montesano.....	1406	.083	.03		
Unincorp. Areas.....	0600	.077	.02		2.00	Oakville.....	1407	.083	.03		
Unincorp. P.T.B.A.*.....	0666	.082	.02		2.00	Ocean Shores.....	1409	.083	.03		
Battle Ground.....	0601	.082	.02			Westport.....	1408	.083	.03		
Camas.....	0602	.082	.02			ISLAND					
La Center.....	0603	.082	.02			Unincorp. Areas.....	1500	.084	.02		
Ridgefield.....	0604	.082	.02			Coupeville.....	1501	.084	.02		
Vancouver.....	0605	.082	.02		2.00	Langley.....	1502	.084	.02		
Vancouver RDA ±±.....	0665	.082	.02		2.00	Oak Harbor.....	1503	.084	.02		
Washougal.....	0606	.082	.02			JEFFERSON					
Yacolt.....	0607	.082	.02			Unincorp. Areas.....	1600	.084	.02		
COLUMBIA						Port Townsend.....	1601	.084	.02		
Unincorp. Areas.....	0700	.079				KING (Eff. 4/1/08)					
Dayton.....	0701	.079	.02			Unincorp. Areas.....	1700	5000	.090	.086	.028
Starbuck.....	0702	.079				Unincorp. Non-RTA.....	4000	4300	.086	.082	.028
COWLITZ						Algona.....	1701	5001	.090	.086	.028
Unincorp. Areas.....	0800	.076	.02/.03			Auburn/King.....	1702	5002	.090	.086	.028
Castle Rock.....	0801	.076	.02/.03			Beaux Arts Village.....	1703	5003	.090	.086	.028
Kalama.....	0802	.076	.02/.03			Bellevue.....	1704	5004	.090	.086	.03/.058
Kelso.....	0803	.077	.02/.03			Black Diamond.....	1705	5005	.086	.082	.028
Longview.....	0804	.077	.02/.03			Bothell/King.....	1706	5006	.090	.086	.01
Woodland.....	0805	.076	.02/.03			Bothell/King RDA ±±.....	1766	5066	.090	.086	.01
DOUGLAS						Burien.....	1734	5034	.090	.086	.028
Unincorp. Areas.....	0900	.076				Carnation.....	1707	5007	.086	.082	.028
Unincorp. P.T.B.A.*.....	0909	.080				Clyde Hill.....	1708	5008	.090	.086	.028
Bridgeport.....	0901	.076				Covington.....	1712	5012	.086	.082	.028
E. Wenatchee.....	0902	.080	.04			Des Moines.....	1709	5009	.090	.086	.01
Mansfield.....	0903	.076				Duvall.....	1710	5010	.086	.082	.028
Rock Island.....	0904	.080	.02			Enumclaw.....	1711	5011	.086	.082	.028
Waterville.....	0905	.080				Federal Way.....	1732	5032	.090	.086	.01
FERRY						Federal Way RDA ±±.....	1792	5092	.090	.086	.01
Unincorp. Areas.....	1000	.076				Hunts Point.....	1713	5013	.090	.086	.028
Republic.....	1001	.076	.02			Issaquah.....	1714	5014	.090	.086	.01
FRANKLIN						Issaquah Non-RTA.....	4014	4314	.086	.082	.028
Unincorp. Areas.....	1100	.077	.02			Kenmore.....	1738	5038	.090	.086	.028
Unincorp. P.T.B.A.*.....	1111	.083	.02			Kent.....	1715	5015	.090	.086	.01

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	
KING (cont.) (Eff. 4/1/08)	(8)	(8)				
Kent Non-RTA.....	4015 4315	.086	.082	.01	.028	
Kirkland.....	1716 5016	.090	.086	.01	.028	
Lake Forest Park.....	1717 5017	.090	.086		.028	
Maple Valley.....	1720 5020	.086	.082		.028	
Medina.....	1718 5018	.090	.086		.028	
Mercer Island.....	1719 5019	.090	.086		.028	
Milton/King.....	1731 5031	.090	.086		.028	
Newcastle.....	1736 5036	.090	.086		.028	
Normandy Park.....	1721 5021	.090	.086		.028	
North Bend.....	1722 5022	.086	.082	.01	.028	
Pacific/King.....	1723 5023	.090	.086	.01	.028	
Redmond.....	1724 5024	.090	.086	.01	.028	
Redmond Non-RTA.....	4024 4324	.086	.082	.01	.028	
Renton.....	1725 5025	.090	.086	.01	.028	
Renton Non-RTA.....	4025 4325	.086	.082	.01	.028	
Sammamish.....	1739 5039	.090	.086		.028	
Sammamish Non-RTA.....	4039 4339	.086	.082		.028	
Sea-Tac.....	1733 5033	.090	.086	.01	.028	
Seattle.....	1726 5026	.090	.086		.07	
Shoreline.....	1737 5037	.090	.086		.028	
Skykomish.....	1727 5027	.086	.082		.028	
Snoqualmie.....	1728 5028	.086	.082	.01	.028	
Tukwila.....	1729 5029	.090	.086	.01	.028	
Woodinville.....	1735 5035	.090	.086	.01	.028	
Yarrow Point.....	1730 5030	.090	.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 (Eff. 4/1/08)						
Unincorp. Areas.....	1900	.080				
Cle Elum.....	1901	.080	.01			
Ellensburg.....	1902	.080	.02			
Kittitas (City).....	1903	.080				
Roslyn.....	1904	.080				
South Cle Elum.....	1905	.080	.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 (Eff. 4/1/08)						
Unincorp. Areas.....	2300	.084	.02			
Shelton.....	2301	.084	.02			
OKANOGAN						
Unincorp. Areas.....	2400	.077	.02			
Brewster.....	2401	.077	.02			
Conconully.....	2402	.077	.02			
Coulee Dam.....	2403	.077	.02			
Elmer City.....	2404	.077	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	
OKANOGAN (cont.)						
Nespelem.....	2405	.077	.02			
Okanogan (City).....	2406	.077	.02			
Omak.....	2407	.077	.02			
Oroville.....	2408	.077	.02			
Pateros.....	2409	.077	.02			
Riverside.....	2410	.077	.02			
Tonasket.....	2411	.077	.02			
Twisp.....	2412	.077	.02			
Winthrop.....	2413	.077	.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						
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 (Eff. 4/1/08)	(8)	(8)	see pg 4 (4)			
Unincorp. Areas.....	2700 5100	.082	.082	.02/.05		
Unincorp. Areas Non-RTA.....	4100 4400	.078	.078	.02/.05		
Unincorp. P.T.B.A.*.....	2727 5127	.088	.085	.02/.05		
Unincorp. P.T.B.A.* Non-RTA..	4127 4427	.084	.081	.02/.05		
Unincorp. P.T.B.A.* HBZ ‡.....	2787 5187	.084	.081	.02/.05		
Auburn/Pierce.....	2724 5124	.088	.085	.02/.05		
Bonney Lake.....	2701 5101	.088	.085	.02/.05		
Bonney Lake Non-RTA.....	4101 4401	.084	.081	.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		
Gig Harbor HBZ ‡.....	2788 5188	.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 (Eff. 4/1/08)						
Unincorp. Areas.....	3100	.080	.02			

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
SNOHOMISH (Eff. 4/1/08)					
Unincorp. Areas Non-RTA	4200	.076	.02		
Unincorp. P.T.B.A.*	3131	.089	.02		
Unincorp. P.T.B.A.* Non-RTA	4231	.085	.02		
Arlington	3101	.085	.02		
Bothell/Snohomish	3120	.089	.02		
Brier	3102	.089	.02		
Darrington	3103	.085	.02		
Edmonds	3104	.089	.02		
Everett	3105	.086	.02		
Everett Non-RTA	4205	.082	.02		
Everett RDA ±±	3165	.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 (Eff. 4/1/08)					
Unincorp. Areas	3200	.080	.02		
Unincorp. Areas RDA ±±	3290	.080	.02		
Unincorp. P.T.B.A.*	3232	.086	.02		
Unincorp. P.T.B.A.* RDA ±±	3293	.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		
Liberty Lake RDA ±±	3292	.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			1.00	
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			
WAHIAKUM					
Unincorp. Areas	3500	.075	.02		
Cathlamet	3501	.075	.02		
WALLA WALLA					
Unincorp. Areas	3600	.080	.02		

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
WALLA WALLA (cont.)					
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	.02		
Unincorp. P.T.B.A.*	3737	.084	.02		
Bellingham	3701	.084	.02		
Bellingham RDA ±±	3781	.084	.02		
Blaine	3702	.084	.02		
Everson	3703	.084	.02		
Ferndale	3704	.084	.02		
Lynden	3705	.084	.02		
Nooksack	3706	.084	.02		
Sumas	3707	.084	.02		
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 (Eff. 4/1/08)					
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	.082			
Sunnyside	3908	.079	.02		
Tieton	3909	.079			
Toppenish	3910	.079	.02		
Union Gap	3911	.081	.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. If you have rate questions, go to our web site 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/FindTaxesAndRates/SalesandUseTaxRates/LocalSales_Use.aspx#LodgingInfo .					
(4) Special Hotel/Motel (Pierce County):					
	25 or less rooms/spaces	=	.02		
	The .02 rate does not apply for Fire, 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		
(6) 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.)					
± Hospital Benefit Zone					
±± Revenue Development Area					
Unincorporated Areas are locations outside incorporated city limits.					
- 4 - * P.T.B.A. - Public Transportation Benefit Area.					