

Lodging Information Rates and Changes

Effective July 1 - September 30, 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.

Lodging Rates & Changes

Effective July 1 - September 30, 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						
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	.01	
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.)					
		(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					
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					
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					
Unincorp. Areas.....	2700 5100	(8) .082	(8) .082		see pg 4 (4) .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					
Unincorp. Areas.....	3100	.080	.02		

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)
SNOHOMISH						WALLA WALLA (cont.)					
Unincorp. Areas Non-RTA	4200	.076	.02			Unincorp. P.T.B.A.*	3636	.083	.02		
Unincorp. P.T.B.A.*	3131	.089	.02			College Place	3601	.083	.02		
Unincorp. P.T.B.A.* Non-RTA	4231	.085	.02			Prescott	3602	.080	.02		
Arlington	3101	.085	.02			Waitsburg	3603	.080	.02		
Bothell/Snohomish	3120	.089	.02			Walla Walla (City)	3604	.083	.02		
Brier	3102	.089	.02			WHATCOM					
Darrington	3103	.085	.02			Unincorp. Areas	3700	.078	.02		
Edmonds	3104	.089	.02			Unincorp. P.T.B.A.*	3737	.084	.02		
Everett	3105	.086	.02			Bellingham	3701	.084	.02		
Everett Non-RTA	4205	.082	.02			Bellingham RDA ±±	3781	.084	.02		
Everett RDA ±±	3165	.086	.02			Blaine	3702	.084	.02		
Gold Bar	3106	.085	.02			Everson	3703	.084	.02		
Granite Falls	3107	.085	.02			Ferndale	3704	.084	.02		
Index	3108	.085	.02			Lynden	3705	.084	.02		
Lake Stevens	3109	.085	.02			Nooksack	3706	.084	.02		
Lynnwood	3110	.089	.02			Sumas	3707	.084	.02		
Marysville	3111	.085	.02			WHITMAN					
Mill Creek	3119	.089	.02			Unincorp. Areas	3800	.078			
Monroe	3112	.085	.02			Albion	3801	.078			
Mountlake Terrace	3113	.089	.02			Colfax	3802	.078			
Mukilteo	3114	.089	.02			Colton	3803	.078			
Snohomish (City)	3115	.085	.02			Endicott	3804	.078			
Stanwood	3116	.085	.02			Farmington	3805	.078			
Sultan	3117	.085	.02			Garfield	3806	.078			
Woodway	3118	.089	.02			La Crosse	3807	.078			
SPOKANE						Lamont	3808	.078			
Unincorp. Areas	3200	.080	.02			Malden	3809	.078			
Unincorp. Areas RDA ±±	3290	.080	.02			Oakesdale	3810	.078			
Unincorp. P.T.B.A.*	3232	.086	.02			Palouse	3811	.078			
Unincorp. P.T.B.A.* RDA ±±	3293	.086	.02			Pullman	3812	.078	.02		
Airway Heights	3201	.086	.019/.039	(See note (6) below)		Rosalia	3813	.078			
Cheney	3202	.086	.02			St. John	3814	.078			
Deer Park	3203	.080	.02			Tekoa	3815	.078			
Fairfield	3204	.080	.02			Uniontown	3816	.078			
Latah	3205	.080	.02		1.50	YAKIMA					
Liberty Lake	3212	.086	.02		1.25	Unincorp. Areas	3900	.079			
Liberty Lake RDA ±±	3292	.086	.02		1.00	Grandview	3901	.079			
Medical Lake	3206	.086	.02		.50	Granger	3902	.079			
Millwood	3207	.086	.02		1.00	Harrah	3903	.079			
Rockford	3208	.080	.02		.50	Mabton	3904	.079			
Spangle	3209	.080	.02			Moxee City	3905	.079			
Spokane (City)	3210	.086	.02			Naches	3906	.079			
Spokane Valley	3213	.086	.02			Selah	3907	.082			
Waverly	3211	.080	.02			Sunnyside	3908	.079	.02		
Zone A	3250				1.50	Tieton	3909	.079			
Zone B	3251				1.25	Toppenish	3910	.079	.02		
Zone C	3252				1.00	Union Gap	3911	.081	.02		
Zone D	3253				.50	Wapato	3912	.079			
Zone E	3254				1.00	Yakima (City)	3913	.082	.03		
Zone F	3255				.50	Zillah	3914	.079			
STEVENS						Zone A	3950				1.50
Unincorp. Areas	3300	.076				Zone B	3951				.75
Chewelah	3301	.076	.01			Zone C	3952				.50
Colville	3302	.076	.015			Footnotes:					
Kettle Falls	3303	.076				(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.					
Marcus	3304	.076				(2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.					
Northport	3305	.076	.02			(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 .					
Springdale	3306	.076				(4) Special Hotel/Motel (Pierce County):					
THURSTON						25 or less rooms/spaces = .02					
Unincorp. Areas	3400	.078				The .02 rate does not apply for Fife, Lakewood, and Puyallup					
Unincorp. P.T.B.A.*	3434	.084				26 or more rooms/spaces = .05					
Bucoda	3401	.078				(5) Convention and Trade Center Tax,					
Lacey	3402	.084	.02			Bellevue: 59 or less rooms/spaces = .03					
Olympia	3403	.084	.02			Bellevue: 60 or more rooms/spaces = .058					
Rainier	3404	.078				Seattle: 60 or more rooms/spaces = .07					
Tenino	3405	.078				All other locations in King County: 60 or more rooms/spaces = .028					
Tumwater	3406	.084	.02			(6) Airway Heights: Less than 40 rooms/spaces = .019					
Yelm	3407	.084				40 or more rooms/spaces = .039					
WAKIYAKUM						(7) Special Hotel/Motel (Cowlitz County):					
Unincorp. Areas	3500	.075	.02			Less than 40 rooms/spaces = .02					
Cathlamet	3501	.075	.02			40 or more rooms/spaces = .03					
WALLA WALLA						(8) Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices.)					
Unincorp. Areas	3600	.080	.02			± Hospital Benefit Zone					
						±± Revenue Development Area					
						Unincorporated Areas are locations outside incorporated city limits.					
						* P.T.B.A. - Public Transportation Benefit Area.					