

Lodging Information Rates and Changes

Effective October 1 - December 31, 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** - dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2001/Kinghm.pdf

- **Pierce County Special Hotel/Motel Tax Reporting** -

dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2002/PierceCoSpclHtlMotlTxInc.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 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 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.

WASHINGTON STATE DEPARTMENT OF REVENUE

Lodging Rates & Changes

Effective October 1 - December 31, 2008

(Tax rates are updated quarterly. Please go to our web site at 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 |

see pg 4 (7)

| 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 | (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 | | | |
|-----------------------------------|-----------|------------------------|--------------------------|----------------------|---------|
| County/City | Loc. Code | Combined Sales Tax (1) | Special Ht/Mtl (2) | Conv Cntr (5) | TPA (3) |
| SNOHOMISH | | | | | |
| 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. 10/1/08) | | | .40 or more rooms/spaces | | |
| Unincorp. Areas | 3200 | .081 | .02 | | |
| Unincorp. Areas RDA ±± | 3290 | .081 | .02 | | |
| Unincorp. P.T.B.A.* | 3232 | .087 | .02 | | |
| Unincorp. P.T.B.A.* RDA ±± | 3293 | .087 | .02 | | |
| Airway Heights | 3201 | .087 | .019/.039 | (See note (6) below) | |
| Cheney | 3202 | .087 | .02 | | |
| Deer Park | 3203 | .081 | .02 | | |
| Fairfield | 3204 | .081 | .02 | | |
| Latah | 3205 | .081 | .02 | | |
| Liberty Lake | 3212 | .087 | .02 | | |
| Liberty Lake RDA ±± | 3292 | .087 | .02 | | |
| Medical Lake | 3206 | .087 | .02 | | |
| Millwood | 3207 | .087 | .02 | | |
| Rockford | 3208 | .081 | .02 | | |
| Spangle | 3209 | .081 | .02 | | |
| Spokane (City) | 3210 | .087 | .02 | | |
| Spokane Valley | 3213 | .087 | .02 | | |
| Waverly | 3211 | .081 | .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 | | | |
| 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 Ht/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 | | | | | |
| 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 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.) | | | | | |
| ± Hospital Benefit Zone | | | | | |
| ±± Revenue Development Area | | | | | |
| Unincorporated Areas are locations outside incorporated city limits. | | | | | |
| - 4 - * P.T.B.A. - Public Transportation Benefit Area. | | | | | |