

# Lodging Information Rates and Changes



Effective January 1 - March 31, 2009

## 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*
- 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** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.

- **Pierce County Special Hotel/Motel Tax Reporting** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.

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](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 [dor.wa.gov](http://dor.wa.gov). You may look up rates by address, or by the mapping feature.

## Special Hotel/Motel Tax Changes

Effective January 1, 2009 the city of Puyallup will establish a Revenue Development Area (RDA) in order to undertake community revitalization. The RDA is an area within the City of Puyallup. Lodging businesses **should report using location code 5171**. The new location code represents a reporting change only; **the rate has not changed**.

## New Tourism Promotion Area Charges

There were no additional Tourism Promotion Area Charges this quarter.



# Lodging Rates and Changes

Effective January 1 - March 31, 2009

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)
<b>ADAMS</b>						<b>Franklin (cont.)</b>					
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			<b>GARFIELD</b>					
Washtucna.....	0105	.076	.02			Unincorp. Areas.....	1200	.075			
<b>ASOTIN</b>						Pomeroy .....	1201	.075			
Unincorp. Areas.....	0200	.075	.02			<b>GRANT</b>					
Asotin (City).....	0201	.075	.02			Unincorp. Areas.....	1300	.079	.02		
Clarkston .....	0202	.075	.02			Coulee City.....	1301	.079	.02		
<b>BENTON</b>						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		
<b>CHELAN</b>						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			<b>GRAYS HARBOR</b>					
Wenatchee .....	0405	.080	.04	1.00		Unincorp. Areas.....	1400	.083	.03		
<b>CLALLAM</b>						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		
<b>CLARK</b>						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			<b>ISLAND</b>					
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			<b>JEFFERSON</b>					
Yacolt.....	0607	.082	.02			Unincorp. Areas.....	1600	.084	.02		
<b>COLUMBIA</b>						Port Townsend.....	1601	.084	.02		
Unincorp. Areas.....	0700	.079				<b>KING</b>					
Dayton .....	0701	.079	.02			Unincorp. Areas.....	1700	5000	.090	.086	.028
Starbuck .....	0702	.079				Unincorp. Non-RTA.....	4000	4300	.086	.082	.028
<b>COWLITZ</b>						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
<b>DOUGLAS</b>						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
<b>FERRY</b>						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
<b>FRANKLIN</b>						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)
<b>KING (cont.)</b>					
		(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
<b>KITSAP</b>					
Unincorp. Areas.....	1800	.086		.02	
Bainbridge Island.....	1804	.086		.02	
Bremerton.....	1801	.086		.02	
Port Orchard.....	1802	.086		.02	
Poulsbo.....	1803	.086		.02	
<b>KITTITAS</b>					
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		
<b>KLICKITAT</b>					
Unincorp. Areas.....	2000	.070			
Bingen.....	2001	.075			
Goldendale.....	2002	.075	.02		
White Salmon.....	2003	.075			
<b>LEWIS</b>					
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		
<b>LINCOLN</b>					
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			
<b>MASON</b>					
Unincorp. Areas.....	2300	.084	.02		
Shelton.....	2301	.084	.02		
<b>OKANOGAN</b>					
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)
<b>OKANOGAN (cont.)</b>					
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		
<b>PACIFIC</b>					
Unincorp. Areas.....	2500	.078	.02		
Ilwaco.....	2501	.078	.02		
Long Beach.....	2502	.078	.03		
Raymond.....	2503	.078	.02		
South Bend.....	2504	.078	.02		
<b>PEND OREILLE</b>					
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		
<b>PIERCE (Eff. 1/1/09)</b>					
Unincorp. Areas.....	2700 5100	.082	.082		see pg 4 (4)
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
Puyallup RDA.‡‡.....	2771 5171	.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
<b>SAN JUAN</b>					
Unincorp. Areas.....	2800	.077	.02		
Friday Harbor.....	2801	.077	.02		
<b>SKAGIT (Eff. 1/1/09)</b>					
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		
Mount Vernon RDA.‡‡.....	2967	.080	.02		
Sedro Woolley.....	2908	.080	.02		
<b>SKAMANIA</b>					
Unincorp. Areas.....	3000	.070	.02		
North Bonneville.....	3001	.075	.02		
Stevenson.....	3002	.070	.02		

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
<b>SNOHOMISH</b>					
Unincorp. Areas	3100	.080	.02		
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		
<b>SPOKANE</b>					
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
<b>STEVENS</b>					
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			
<b>THURSTON</b>					
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			
<b>WAHIAKUM</b>					
Unincorp. Areas	3500	.075	.02		
Cathlamet	3501	.075	.02		

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
<b>WALLA WALLA</b>					
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		
<b>WHATCOM (Eff. 1/1/09)</b>					
Unincorp. Areas	3700	.079	.02		
Unincorp. P.T.B.A. *	3737	.085	.02		
Bellingham	3701	.085	.02		
Bellingham RDA ±±	3781	.085	.02		
Blaine	3702	.085	.02		
Everson	3703	.085	.02		
Ferndale	3704	.085	.02		
Lynden	3705	.085	.02		
Nooksack	3706	.085	.02		
Sumas	3707	.085	.02		
<b>WHITMAN</b>					
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			
<b>YAKIMA (Eff. 1/1/09)</b>					
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		
Yakima (City) RDA ±±	3983	.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 [dor.wa.gov](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 Lodging Notice available on our web site at [dor.wa.gov](http://dor.wa.gov), click on Find taxes & rates then Lodging Information and rates.
  - (4) Special Hotel/Motel (Pierce County):
 

25 or less rooms/spaces	=	.02
26 or more rooms/spaces	=	.05
File, Lakewood and Puyallup	=	.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 Lodging Notices.)

± Hospital Benefit Zone  
 ±± Revenue Development Area

Unincorporated Areas are locations outside incorporated city limits.