

Lodging Information Rates and Changes



Effective July 1 - September 30, 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 Regional Transit Authority (RTA) Tax Reporting Change** - go to dor.wa.gov click on *Find taxes & rates* then *Lodging information and rates*.

- **Pierce County Regional Transit Authority (RTA) Tax Reporting Change** - go to 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

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 Tourism Promotion Area Charges this quarter.



Lodging Rates and Changes

Effective July 1 - September 30, 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)		
ADAMS						Franklin (cont.)							
Unincorp. Areas.....	0100	.077	.02			Connell	1101	.077	.02				
Hatton	0101	.077	.02			Kahlotus.....	1102	.077	.02				
Lind	0102	.077	.02			Mesa.....	1103	.077	.02				
Othello	0103	.077	.02			Pasco.....	1104	.083	.02		1.50		
Ritzville	0104	.077	.02			GARFIELD							
Washtucna.....	0105	.077	.02			Unincorp. Areas.....	1200	.075					
ASOTIN						Pomeroy	1201	.075					
Unincorp. Areas.....	0200	.075	.02			GRANT							
Asotin (City).....	0201	.075	.02			Unincorp. Areas.....	1300	.079	.02				
Clarkston	0202	.075	.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				
Ridgefield TBD**	0664	.084	.02			Langley	1502	.084	.02				
Vancouver.....	0605	.082	.02	2.00		Oak Harbor.....	1503	.084	.02				
Vancouver RDA##	0665	.082	.02	2.00		JEFFERSON							
Washougal.....	0606	.082	.02			Unincorp. Areas.....	1600	.084	.02				
Yacolt.....	0607	.082	.02			Port Townsend.....	1601	.084	.02				
COLUMBIA						KING							
Unincorp. Areas.....	0700	.079				Unincorp. Areas.....	1700	.095	.092		.028		
Dayton	0701	.079	.02			Unincorp. Non-RTA.....	4000	4300	.086	.083	.028		
Starbuck	0702	.079				Algona	1701	5001	.095	.092	.028		
COWLITZ						Auburn/King.....	1702	5002	.095	.086	.01	.028	
Unincorp. Areas.....	0800	.076	.02/.03			Auburn/King Non-RTA	4002	4302	.086	.082	.01	.028	
Castle Rock	0801	.076	.02/.03			Beaux Arts Village	1703	5003	.095	.092	.028		
Kalama	0802	.076	.02/.03			Bellevue.....	5094	5004	.090	.086	.03/.058		
Kelso.....	0803	.079	.02/.03			Bellevue Non-RTA	4004	4304	.086	.082	.03/.058		
Longview	0804	.079	.02/.03			Black Diamond	1705	5005	.086	.083	.028		
Woodland	0805	.076	.02/.03			Bothell/King	1706	5006	.095	.086	.01	.028	
DOUGLAS						Bothell/King RDA##	1766	5066	.095	.086	.01	.028	
Unincorp. Areas.....	0900	.076				Burien	1734	5034	.095	.092	.028		
Unincorp. P.T.B.A.*	0909	.080				Carnation	1707	5007	.086	.083	.028		
Bridgeport.....	0901	.076				Clyde Hill	1708	5008	.095	.092	.028		
E. Wenatchee.....	0902	.080	.04			Covington	1712	5012	.086	.083	.028		
Mansfield	0903	.076				Des Moines.....	1709	5009	.095	.086	.01	.028	
Rock Island.....	0904	.080	.02			Duvall	1710	5010	.086	.083	.028		
Waterville.....	0905	.080				Enumclaw	1711	5011	.086	.083	.028		
FERRY						Federal Way	1732	5032	.095	.086	.01	.028	
Unincorp. Areas.....	1000	.076				Federal Way RDA##	1792	5092	.095	.086	.01	.028	
Republic.....	1001	.076	.02			Hunts Point.....	1713	5013	.095	.092	.028		
FRANKLIN						Issaquah.....	1714	5014	.095	.086	.01	.028	
Unincorp. Areas.....	1100	.077	.02			Issaquah Non-RTA	4014	4314	.086	.082	.01	.028	
Unincorp. P.T.B.A.*	1111	.083	.02			Kenmore	1738	5038	.095	.092	.028		

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.)						
Kent	1715 5015	.095 .086	.01	.028		
Kent Non-RTA	4015 4315	.086 .082	.01	.028		
Kirkland	1716 5016	.095 .086	.01	.028		
Lake Forest Park	1717 5017	.095 .092		.028		
Maple Valley	1720 5020	.086 .083		.028		
Medina	1718 5018	.095 .092		.028		
Mercer Island	1719 5019	.095 .092		.028		
Milton/King	1731 5031	.095 .092		.028		
Newcastle	1736 5036	.095 .092		.028		
Normandy Park	1721 5021	.095 .092		.028		
North Bend	1722 5022	.086 .082	.01	.028		
Pacific/King	1723 5023	.095 .086	.01	.028		
Redmond	1724 5024	.095 .086	.01	.028		
Redmond Non-RTA	4024 4324	.086 .082	.01	.028		
Renton	1725 5025	.095 .086	.01	.028		
Renton Non-RTA	4025 4325	.086 .082	.01	.028		
Sammamish	1739 5039	.095 .092		.028		
Sammamish Non-RTA	4039 4339	.086 .083		.028		
SeaTac	1733 5033	.095 .086	.01	.028		
Seattle	1726 5026	.095 .086		.07		
Shoreline	1737 5037	.095 .092		.028		
Skykomish	1727 5027	.086 .083		.028		
Snoqualmie	1728 5028	.086 .082	.01	.028		
Tukwila	1729 5029	.095 .086	.01	.028		
Woodinville	1735 5035	.095 .086	.01	.028		
Woodinville Non-RTA	4035 4335	.086 .082	.01	.028		
Yarrow Point	1730 5030	.095 .092		.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			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	
OKANOGAN (cont.)						
Elmer City	2404	.077	.02			
Nespelem	2405	.077	.02			
Okanogan (City)	2406	.077	.02			
Ormak	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 .087 .082			see pg 4 (4)	
Unincorp. Areas Non-RTA	4100	4400 .078			.02/.05	
Unincorp. P.T.B.A.*	2727	5127 .093 .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 .093 .085			.02/.05	
Bonney Lake	2701	5101 .093 .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 .093 .085			.02/.05	
Eatonville	2705	5105 .078 .078			.02/.05	
Edgewood	2720	5120 .093 .085			.02/.05	
Fife	5106	5106 .085 .085			.05	
Fircrest	2707	5107 .093 .085			.02/.05	
Gig Harbor	2708	5108 .084 .081			.02/.05	
Gig Harbor HBZ±	2788	5188 .084 .081			.02/.05	
Lakewood	5121	5121 .085 .085			.05	
Milton/Pierce	2709	5109 .093 .085			.02/.05	
Orting	2710	5110 .093 .085			.02/.05	
Pacific/Pierce	2723	5123 .093 .085			.02/.05	
Puyallup	5111	5111 .085 .085			.05	
Puyallup RDA ±±	5171	5171 .085 .085			.05	
Roy	2712	5112 .078 .078			.02/.05	
Ruston	2713	5113 .093 .085			.02/.05	
South Prairie	2714	5114 .078 .078			.02/.05	
Steilacoom	2715	5115 .093 .085			.02/.05	
Sumner	2716	5116 .093 .085			.02/.05	
Tacoma	2717	5117 .093 .085			.02/.05	
University Place	2719	5119 .093 .085			.02/.05	
Wilkeson	2718	5118 .078 .078			.02/.05	
SAN JUAN						
Unincorp. Areas	2800	.078	.02			
Friday Harbor	2801	.078	.02			
SKAGIT						
Unincorp. Areas	2900	.078	.02			
Unincorp. P.T.B.A.*	2929	.082	.02			
Anacortes	2901	.082	.02			
Burlington	2902	.082	.02			
Concrete	2903	.082	.02			
Hamilton	2904	.082	.02			
La Conner	2905	.082	.02			
Lyman	2906	.082	.02			
Mount Vernon	2907	.082	.02			
Mount Vernon RDA ±±	2967	.082	.02			
Sedro Woolley	2908	.082	.02			
SKAMANIA						
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 Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
SNOHOMISH					
Unincorp. Areas	3100	.086	.02		
Unincorp. Areas Non-RTA	4200	.077	.02		
Unincorp. P.T.B.A.*	3131	.095	.02		
Unincorp. P.T.B.A.* Non-RTA	4231	.086	.02		
Arlington	3101	.086	.02		
Bothell/Snohomish.....	3120	.095	.02		
Brier.....	3102	.095	.02		
Darrington.....	3103	.086	.02		
Edmonds	3104	.095	.02		
Everett	3105	.092	.02		
Everett Non-RTA.....	4205	.083	.02		
Everett RDA±±.....	3165	.092	.02		
Gold Bar	3106	.086	.02		
Granite Falls	3107	.086	.02		
Index.....	3108	.086	.02		
Lake Stevens.....	3109	.086	.02		
Lynnwood	3110	.095	.02		
Marysville.....	3111	.086	.02		
Mill Creek.....	3119	.095	.02		
Monroe	3112	.086	.02		
Mountlake Terrace.....	3113	.095	.02		
Mukilteo	3114	.095	.02		
Snohomish (City).....	3115	.086	.02		
Starwood.....	3116	.086	.02		
Sultan	3117	.086	.02		
Woodway.....	3118	.095	.02		
SPOKANE					
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:					
Less than 40 rooms/spaces..	3201	.087	.019		
40 or more rooms/spaces.....	5301	.081	.039		
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	.079			
Unincorp. P.T.B.A.*	3434	.085			
Bucoda	3401	.079			
Lacey	3402	.085	.02		
Olympia	3403	.085	.02		
Rainier	3404	.079			
Tenino	3405	.079			
Tumwater.....	3406	.085	.02		
Yelm.....	3407	.085			
WAHKIACUM (Eff. 7/1/09)					
Unincorp. Areas	3500	.076	.02		
Cathlamet	3501	.076	.02		

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
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	.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		
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		
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, 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, 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 Fife, 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 Co.: 60 or more rooms/spaces = .028
 - (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.
* P.T.B.A. - Public Transportation Benefit Area.
** Transportation Benefit District