

Lodging Information Rates and Changes



Effective October 1 - December 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 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

Effective October 1, 2009 the following location will begin imposing a special hotel/motel tax of two percent (0.02).

Kittitas County (1900)..... 2%

New Tourism Promotion Area Charges

Effective October 1, 2009 lodging rates for some hotel, motel, and bed and breakfast facilities having 40 or more units in Spokane County Tourism Promotional Area will increase up to \$2.00 per room per night of stay. For more information, see the Spokane County Tourism Promotion Area Lodging Charge Rate Change notice mailed separately, or go to our web site at dor.wa.gov.

Zone A (3250)\$2.00 per room/per night of stay
 Zone B (3251).....\$2.00 per room/per night of stay
 Zone C (3252).....\$2.00 per room/per night of stay



Lodging Rates and Changes

Effective October 1 - December 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)		
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	5000	.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.)						
	(8)	(8)				
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 (Eff. 10/1/09)						
Unincorp. Areas	1900	.080	.02			
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 (8) (8) see pg 4 (4)						
Unincorp. Areas	2700 5100	.087 .082		.02/.05		
Unincorp. Areas Non-RTA	4100 4400	.078 .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 (Eff. 10/1/09)					
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			2.00	
Zone B	3251			2.00	
Zone C	3252			2.00	
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			
WAHKIAKUM					
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 = .08
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