



Lodging Information Rates and Changes

Effective January 1 - March 31, 2010

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 January 1, 2010 the following location will begin imposing a special hotel/motel tax of one percent (0.01).

City of Enumclaw (1711)..... 1%

Revenue Development Areas (RDA) Location Codes Discontinued Effective January 1, 2010

The Revenue Development Area (RDA) location codes will no longer be used. The areas affected by this changes are: Bothell/King (5066), Federal Way (5092), and Puyallup (5171).

Business that previously reported to any of the RDA location codes will need to use the location codes listed below. This location code change is a reporting change only; the rate has not changed.

Location	Code
Bothell/King	5006
Federal Way	5032
Puyallup	5111



Lodging Rates and Changes

Effective January 1 - March 31, 2010

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 (Eff. 1/1/10)						Quincy	1310	.079	.02				
Unincorp. Areas.....	0400	.081	.02			Royal City	1311	.079	.02				
Cashmere.....	0401	.081	.02			Soap Lake	1312	.079	.02				
Chelan (City).....	0402	.081	.03			Warden	1313	.079	.02				
Entiat	0403	.081	.02			Wilson Creek	1315	.079	.02				
Leavenworth.....	0404	.081	.03			GRAYS HARBOR (Eff. 1/1/10)							
Wenatchee	0405	.081	.04	1.00		Unincorp. Areas.....	1400	.084	.03				
CLALLAM						Aberdeen.....	1401	.084	.03				
Unincorp. Areas.....	0500	.084	.02			Cosmopolis.....	1402	.084	.03				
Forks.....	0501	.084	.02			Elma	1403	.084	.03				
Port Angeles.....	0502	.084	.02			Hoquiam	1404	.084	.03				
Sequim	0503	.084	.02			McCleary	1405	.084	.03				
CLARK						Montesano.....	1406	.084	.03				
Unincorp. Areas.....	0600	.077	.02	2.00		Oakville.....	1407	.084	.03				
Unincorp. P.T.B.A.*	0666	.082	.02	2.00		Ocean Shores.....	1409	.084	.03				
Battle Ground.....	0601	.082	.02			Westport	1408	.084	.03				
Camas	0602	.082	.02			ISLAND (Eff. 1/1/10)							
La Center.....	0603	.082	.02			Unincorp. Areas.....	1500	.087	.02				
Ridgefield.....	0604	.082	.02			Coupeville.....	1501	.087	.02				
Ridgefield TBD**	0664	.084	.02			Langley	1502	.087	.02				
Vancouver.....	0605	.082	.02	2.00		Oak Harbor.....	1503	.087	.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 (Eff. 1/1/10)							
Dayton	0701	.079	.02			Unincorp. Areas.....	1700	5000	.095	.092	.028		
Starbuck	0702	.079				Unincorp. Non-RTA.....	4000	4300	.086	.083	.028		
COWLITZ						Algona	1701	5001	.095	.092	.028		
Unincorp. Areas.....	0800	.076	.02/.03			Auburn/King.....	1702	5002	.095	.086	.01		
Castle Rock.....	0801	.076	.02/.03			Auburn/King Non-RTA.....	4002	4302	.086	.082	.01		
Kalama.....	0802	.076	.02/.03			Beaux Arts Village	1703	5003	.095	.092	.028		
Kelso.....	0803	.079	.02/.03			Bellevue.....	5094	5004	.090	.086	.03/.058		
Longview	0804	.079	.02/.03			Bellevue Non-RTA	4004	4304	.086	.082	.03/.058		
Woodland	0805	.076	.02/.03			Black Diamond	1705	5005	.086	.083	.028		
DOUGLAS (Eff. 1/1/10)						Bothell/King	1706	5006	.095	.086	.01		
Unincorp. Areas.....	0900	.077				Burien	1734	5034	.095	.092	.028		
Unincorp. P.T.B.A.*	0909	.081				Carnation	1707	5007	.086	.083	.028		
Bridgeport.....	0901	.077				Clyde Hill	1708	5008	.095	.092	.028		
E. Wenatchee.....	0902	.081	.04			Covington	1712	5012	.086	.083	.028		
Mansfield.....	0903	.077				Des Moines.....	1709	5009	.095	.086	.01		
Rock Island.....	0904	.081	.02			Duvall.....	1710	5010	.086	.083	.028		
Waterville.....	0905	.081				Enumclaw.....	1711	5011	.086	.083	.01		
FERRY						Federal Way	1732	5032	.095	.086	.01		
Unincorp. Areas.....	1000	.076				Hunts Point.....	1713	5013	.095	.092	.028		
Republic.....	1001	.076	.02			Issaquah.....	1714	5014	.095	.086	.01		
FRANKLIN						Issaquah Non-RTA	4014	4314	.086	.082	.01		
Unincorp. Areas.....	1100	.077	.02			Kenmore.....	1738	5038	.095	.092	.028		
Unincorp. P.T.B.A.*	1111	.083	.02										

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	.095	.086	.01	.028	
Kent Non-RTA	4015	.4315	.086	.082	.01	
Kirkland	1716	.5016	.095	.086	.01	
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	
Pacific/King	1723	.5023	.095	.086	.01	
Redmond	1724	.5024	.095	.086	.01	
Redmond Non-RTA	4024	.4324	.086	.082	.01	
Renton	1725	.5025	.095	.086	.01	
Renton Non-RTA	4025	.4325	.086	.082	.01	
Sammamish	1739	.5039	.095	.092	.028	
Sammamish Non-RTA	4039	.4339	.086	.083	.028	
SeaTac	1733	.5033	.095	.086	.01	
Seattle	1726	.5026	.095	.086	.07	
Shoreline	1737	.5037	.095	.092	.028	
Skykomish	1727	.5027	.086	.083	.028	
Snoqualmie	1728	.5028	.086	.082	.01	
Tukwila	1729	.5029	.095	.086	.01	
Woodinville	1735	.5035	.095	.086	.01	
Woodinville Non-RTA	4035	.4335	.086	.082	.01	
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	.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			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	
OKANOGAN (cont.)						
Coulee Dam	2403	.077	.02			
Elmer City	2404	.077	.02			
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	.087	.082			
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	
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			
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 Ht/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		
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		
Stanwood.....	3116	.086	.02		
Sultan	3117	.086	.02		
Woodway.....	3118	.095	.02		
SPOKANE					
Unincorp. Areas	3200	.081	.02		
Unincorp. P.T.B.A.*	3232	.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		
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		

40 or more rooms/spaces

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/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		
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		
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
 Unincorporated Areas are locations outside incorporated city limits.
 * P.T.B.A. - Public Transportation Benefit Area
 ** Transportation Benefit District