

## City of Prosser Tourism Promotion Area (TPA) Lodging Charge Rate Change

*Effective April 1, 2013*, the City of Prosser Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established areas. The City of Prosser TPA lodging charge will increase to seventy five cents (\$0.75) per unit per night of stay. Lodging businesses within the TPA, with 40 or more units, must collect the lodging charge from persons who purchase lodging.

### What to Collect and Report:

Prosser lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Prosser	0303	\$0.75 per room/night of stay

### Lodging Facilities that Report the TPA Lodging Charge:

“Lodging businesses,” for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the City of Prosser TPA. Examples of lodging businesses that do **not** need to collect the charge are:

- Educational institutions which sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, and bunkhouses operated by or on behalf of business and industrial firms or students which are not held out to the public as a place where sleeping accommodations may be obtained.
- Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, and outdoor living.

### How to Report:

- **If you report using E-file**, the TPA lodging charge will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the TPA lodging charge on page 2 of the return.

### Example:

Below is an example of how to report.

#### Tourism Promotion Area Lodging Charge [170]

1.	Location Code	Number of Unit/Days		Unit/Day Rate Charged		Total Charges Due
	0 3 0 3	8 0 0	x	0 7 5	=	6 0 0 0 0

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at [dor.wa.gov](http://dor.wa.gov). On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at [dor.wa.gov](http://dor.wa.gov) or call the Department of Revenue at 1-800-647-7706.

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For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.