WASHINGTON STATE DEPARTMENT OF REVENUE LODGING SPECIAL NOTICE

City of Union Gap Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective January 1, 2024, the City of Union Gap 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 Union Gap TPA lodging charge will increase to four dollars (4.00) 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:

Union Gap lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Union Gap	3911	\$4.00 per unit/night of stay

Lodging Facilities that Report the TPA Lodging Charge:

For the purpose of this charge, "lodging business" means a business located within the City of Union Gap TPA that furnishes lodging taxable by the state under 82.08 RCW that has 40 or more lodging units. This includes, but is not limited to, hotels, motels, bed and breakfast facilities, RV parks and campgrounds. If you have less than 40 units, or if your lodging business is not within the boundaries of the City of Union Gap TPA, you do not need to collect and report the TPA lodging charge.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov/TaxRateLookup. If you have questions please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.