WASHINGTON STATE DEPARTMENT OF REVENUE

REVENUE

# LOCAL SALES TAX CHANGE

## COWLITZ COUNTY SPECIAL HOTEL/MOTEL TAX
## EFFECTIVE APRIL 1, 2004

***Effective April 1, 2004***, special hotel/motel tax in Cowlitz County for all lodging facilities with 40 or more units will increase by one percent (.01). This increase was approved by public vote during the November 2003 election. The tax will be used to provide funds for costs associated with repairing and operating public facilities.

**HOW TO REPORT:**

**To report tax associated with 40 or more hotel/motel units**

This increase in tax creates two special hotel/motel tax rates for Cowlitz County. An additional series of location codes was created to report the special hotel/motel tax. Please use these rates and location codes to report hotel/motel sales for lodging facilities with 40 or more units.

| LOCATION | LOCATION CODE NUMBER | LOCAL SALES TAX RATE | STATE SALES TAX RATE | SPECIAL HOT/MOT | TOTAL TAX |
|---|---|---|---|---|---|
| Cowlitz County | | | | | |
| Unincorporated Areas | 0850 | .010 | .065 | .03 | .105 |
| Castle Rock | 0851 | .010 | .065 | .03 | .105 |
| Kalama | 0852 | .010 | .065 | .03 | .105 |
| Kelso | 0853 | .011 | .065 | .03 | .106 |
| Longview | 0854 | .011 | .065 | .03 | .106 |
| Woodland | 0855 | .010 | .065 | .03 | .105 |

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at http://dor.wa.gov. On the home page, click on the GIS icon and select Sales Tax Rates Address Lookup.

**Example of how to report.**

**SPECIAL HOTEL/MOTEL TAX** — **Code70**

| Line No. | Location Code | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|
| 18 | 0851 | 10000.00 | 10.5 | 1050.00 |
| 19 | 0801 | 5000.00 | 9.5 | 475.00 |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| TOTAL | | *15000.00* | *TOTAL* | *1525.00* |

New hotel/motel tax applies i.e. 40 or more units

Represents business with only 39 or less units

If you have questions, please call the Department of Revenue at (360) 902-7063.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

Phone: (800) 647-7706

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at http://www.wa.gov/dor/wador.htm.