

Lodging Information Rates and Changes



Effective July 1 - September 30, 2014

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 page in the E-file return, if you file electronically

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.

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

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*.

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 visit our website at dor.wa.gov.

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.



Lodging Rates and Changes

Effective July 1 - September 30, 2014

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 | .080 | .02 | | |
| Hatton | 0101 | .077 | .02 | | | Kahlotus..... | 1102 | .080 | .02 | | |
| Lind | 0102 | .077 | .02 | | | Mesa..... | 1103 | .080 | .02 | | |
| Othello | 0103 | .077 | .02 | | | Pasco..... | 1104 | .086 | .02 | | 2.00 |
| Ritzville | 0104 | .077 | .02 | | | GARFIELD | | | | | |
| Washtucna..... | 0105 | .077 | .02 | | | Unincorp. Areas..... | 1200 | .075 | | | |
| ASOTIN | | | | | | Pomeroy | 1201 | .075 | | | |
| Unincorp. Areas..... | 0200 | .077 | .02 | | | GRANT | | | | | |
| Asotin (City)..... | 0201 | .077 | .02 | | | Unincorp. Areas..... | 1300 | .079 | .02 | | |
| Clarkston | 0202 | .077 | .02 | | | Coulee City..... | 1301 | .079 | .02 | | |
| BENTON | | | | | | Electric City..... | 1302 | .079 | .02 | | |
| Unincorp. Areas..... | 0300 | .077 | .02 | | | 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 | 2.00 | | Hartline | 1306 | .079 | .02 | | |
| Prosser | 0303 | .083 | .02 | 0.75 | | Krupp | 1307 | .079 | .02 | | |
| Richland | 0304 | .083 | .02 | 2.00 | | Mattawa..... | 1308 | .079 | .02 | | |
| West Richland | 0305 | .083 | | | | Moses Lake | 1309 | .079 | .02 | | |
| CHELAN (7) | | | | | | Quincy | 1310 | .079 | .02 | | |
| Unincorp. Areas..... | 0400 | .082 | .02 | | | Royal City..... | 1311 | .079 | .02 | | |
| Cashmere..... | 0401 | .082 | .02 | | | Soap Lake | 1312 | .079 | .02 | | |
| Chelan (City)..... | 0402 | .082 | .03 | | | Warden | 1313 | .079 | .02 | | |
| Entiat | 0403 | .082 | .02 | | | Wilson Creek..... | 1315 | .079 | .02 | | |
| Leavenworth TBD**..... | 0404 | .084 | .03 | | | GRAYS HARBOR | | | | | |
| Wenatchee..... | 0405 5405 | .084 .080 | .04 | | 1.00 | Unincorp. Areas..... | 1400 | .085 | .03 | | |
| CLALLAM | | | | | | Aberdeen TBD**..... | 1401 | .0863 | .03 | | |
| Unincorp. Areas..... | 0500 | .084 | .02 | | | Cosmopolis..... | 1402 | .085 | .03 | | |
| Forks..... | 0501 | .084 | .02 | | | Elma | 1403 | .085 | .03 | | |
| Port Angeles..... | 0502 | .084 | .02 | | | Hoquiam | 1404 | .085 | .03 | | |
| Sequim TBD**..... | 0503 | .087 | .02 | | | McCleary..... | 1405 | .085 | .03 | | |
| CLARK | | | | | | Montesano..... | 1406 | .085 | .03 | | |
| Unincorp. Areas..... | 0600 | .077 | .02 | 2.00 | | Oakville..... | 1407 | .085 | .03 | | |
| Unincorp. P.T.B.A.* | 0666 | .084 | .02 | 2.00 | | Ocean Shores..... | 1409 | .085 | .03 | | |
| Battle Ground..... | 0601 | .084 | .02 | | | Westport..... | 1408 | .085 | .03 | | |
| Camas | 0602 | .084 | .02 | | | ISLAND | | | | | |
| La Center..... | 0603 | .084 | .02 | | | Unincorp. Areas..... | 1500 | .087 | .02 | | |
| Ridgefield..... | 0604 | .084 | .02 | | | Coupeville..... | 1501 | .087 | .02 | | |
| Vancouver..... | 0605 | .084 | .02 | 2.00 | | Langley..... | 1502 | .087 | .02 | | |
| Washougal..... | 0606 | .084 | .02 | | | Oak Harbor..... | 1503 | .087 | .02 | | |
| Yacolt..... | 0607 | .084 | .02 | | | JEFFERSON | | | | | |
| COLUMBIA | | | | | | Unincorp. Areas..... | 1600 | .090 | .02 | | |
| Unincorp. Areas..... | 0700 | .081 | | | | Port Townsend..... | 1601 | .090 | .02 | | |
| Dayton | 0701 | .081 | .02 | | | KING (7) | | | | | |
| Starbuck | 0702 | .081 | | | | Unincorp. Areas..... | 1700 5000 | .095 .092 | | | .028 |
| COWLITZ | | | | | | Unincorp. Non-RTA..... | 4000 4300 | .086 .083 | | | .028 |
| Unincorp. Areas..... | 0800 | .077 | .02/.03 | | | Algona | 1701 5001 | .095 .092 | | | .028 |
| Castle Rock TBD**..... | 0801 | .079 | .02/.03 | | | Auburn/King..... | 1702 5002 | .095 .086 | .01 | | .028 |
| Kalama | 0802 | .077 | .02/.03 | | | Auburn/King Non-RTA..... | 4002 4302 | .086 .082 | .01 | | .028 |
| Kelso..... | 0803 | .080 | .02/.03 | | | Beaux Arts Village | 1703 5003 | .095 .092 | | | .028 |
| Longview | 0804 | .080 | .02/.03 | | | Bellevue..... | 5094 5004 | .090 .086 | | | .03/.058 |
| Woodland | 0805 | .078 | .02/.03 | | | Bellevue Non-RTA..... | 4004 4304 | .086 .082 | | | .03/.058 |
| DOUGLAS (7) | | | | | | Black Diamond | 1705 5005 | .086 .083 | | | .028 |
| Unincorp. Areas..... | 0900 | .078 | | | | Bothell/King | 1706 5006 | .095 .086 | .01 | | .028 |
| Unincorp. P.T.B.A.* | 0909 | .082 | | | | Burien | 1734 5034 | .095 .092 | | | .028 |
| Bridgeport..... | 0901 | .077 | | | | Carnation | 1707 5007 | .086 .083 | | | .028 |
| E. Wenatchee..... | 0902 5902 | .082 .080 | .04 | | | Clyde Hill | 1708 5008 | .095 .092 | | | .028 |
| Mansfield | 0903 | .077 | | | | Covington | 1712 5012 | .086 .083 | | | .028 |
| Rock Island..... | 0904 | .082 | .02 | | | Des Moines..... | 1709 5009 | .095 .086 | .01 | | .028 |
| Waterville..... | 0905 | .082 | | | | Duvall..... | 1710 5010 | .086 .083 | | | .028 |
| FERRY | | | | | | Enumclaw..... | 1711 5011 | .086 .083 | .01 | | .028 |
| Unincorp. Areas..... | 1000 | .077 | | | | Federal Way | 1732 5032 | .095 .086 | .01 | | .028 |
| Republic..... | 1001 | .077 | .02 | | | Hunts Point..... | 1713 5013 | .095 .092 | | | .028 |
| FRANKLIN | | | | | | Issaquah..... | 1714 5014 | .095 .086 | .01 | | .028 |
| Unincorp. Areas..... | 1100 | .080 | .02 | | | Issaquah Non-RTA | 4014 4314 | .086 .082 | .01 | | .028 |
| Unincorp. P.T.B.A.* | 1111 | .086 | .02 | | | Kenmore..... | 1738 5038 | .095 .092 | | | .028 |

| Location | | Lodging | | | | |
|---------------------|-----------|------------------------|--------------------|---------------|---------|--|
| County/City | Loc. Code | Combined Sales Tax (1) | Special Ht/Mtl (2) | Conv Cntr (5) | TPA (3) | |
| KING (cont.) | | | | | | |
| 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 | |
| Newcastle Non-RTA | 4036 4336 | .086 | .083 | | .028 | |
| Normandy Park | 1721 5021 | .095 | .092 | | .028 | |
| North Bend TBD** | 1722 5022 | .088 | .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 | .087 | | .02 | | |
| Bainbridge Island | 1804 | .087 | | .02 | | |
| Bremerton | 1801 | .087 | | .02 | | |
| Port Orchard | 1802 | .087 | | .02 | | |
| Poulsbo | 1803 | .087 | | .02 | | |
| KITTITAS | | | | | | |
| Unincorp. Areas | 1900 | .080 | | .02 | | |
| Cle Elum | 1901 | .080 | | .02 | | |
| Ellensburg | 1902 | .080 | | .02 | | |
| Kittitas (City) | 1903 | .080 | | | | |
| Roslyn | 1904 | .080 | | .02 | | |
| 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 | .078 | .02 | | | |
| Centralia | 2101 | .080 | .02 | | | |
| Chehalis | 2102 | .080 | .02 | | | |
| Morton | 2103 | .078 | .02 | | | |
| Mossyrock | 2104 | .078 | .02 | | | |
| Napavine | 2105 | .078 | .02 | | | |
| Pe Ell | 2106 | .078 | .02 | | | |
| Toledo | 2107 | .078 | .02 | | | |
| Vader | 2108 | .078 | .02 | | | |
| Winlock | 2109 | .078 | .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 | .085 | .02 | | | |
| Shelton | 2301 | .086 | .02 | | | |
| OKANOGAN | | | | | | |
| Unincorp. Areas | 2400 | .077 | .02 | | | |
| Unincorp. P.T.B.A.* | 2424 | .081 | .02 | | | |
| Brewster | 2401 | .081 | .02 | | | |

| Location | | Lodging | | | | |
|-------------------------------|-----------|------------------------|--------------------|---------------|---------|--|
| County/City | Loc. Code | Combined Sales Tax (1) | Special Ht/Mtl (2) | Conv Cntr (5) | TPA (3) | |
| OKANOGAN (cont.) | | | | | | |
| Conconully | 2402 | .081 | .02 | | | |
| Coulee Dam | 2403 | .077 | .02 | | | |
| Elmer City | 2404 | .077 | .02 | | | |
| Nespelem | 2405 | .077 | .02 | | | |
| Okanogan (City) | 2406 | .082 | .02 | | | |
| Omak | 2407 | .081 | .02 | | | |
| Oroville | 2408 | .081 | .02 | | | |
| Pateros | 2409 | .081 | .02 | | | |
| Riverside | 2410 | .081 | .02 | | | |
| Tonasket | 2411 | .081 | .02 | | | |
| Twisp | 2412 | .082 | .02 | | | |
| Winthrop | 2413 | .082 | .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 5100 | .088 | .082 | | 0.50 | |
| Unincorp. Areas Non-RTA | 4100 4400 | .079 | .078 | | 0.50 | |
| Unincorp. Areas Non-RTA HBZ ± | 2789 5189 | .079 | .078 | | 0.50 | |
| Unincorp. P.T.B.A.* | 2727 5127 | .094 | .085 | | 0.50 | |
| Unincorp. P.T.B.A.* Non-RTA | 4127 4427 | .085 | .081 | | 0.50 | |
| Unincorp. P.T.B.A.* HBZ ± | 2787 5187 | .085 | .081 | | 0.50 | |
| Auburn/Pierce | 2724 5124 | .094 | .085 | | | |
| Bonney Lake | 2701 5101 | .088 | .085 | | | |
| Bonney Lake Non-RTA | 4101 4401 | .079 | .079 | | | |
| Buckley | 2702 5102 | .079 | .079 | | | |
| Carbonado | 2703 5103 | .079 | .078 | | | |
| DuPont | 2704 5104 | .088 | .085 | | 0.50 | |
| Eatonville | 2705 5105 | .079 | .078 | | | |
| Edgewood | 2720 5120 | .094 | .085 | | | |
| Fife | 5106 5106 | .085 | .085 | | 0.50 | |
| Fircrest | 2707 5107 | .094 | .085 | | | |
| Gig Harbor | 2708 5108 | .085 | .081 | | 0.50 | |
| Gig Harbor HBZ ± | 2788 5188 | .085 | .081 | | 0.50 | |
| Lakewood | 5121 5121 | .085 | .085 | | 1.00 | |
| Milton/Pierce | 2709 5109 | .094 | .085 | | | |
| Orting | 2710 5110 | .088 | .085 | | | |
| Pacific/Pierce | 2723 5123 | .094 | .085 | | | |
| Puyallup | 5111 5111 | .085 | .085 | | 1.00 | |
| Roy | 2712 5112 | .080 | .078 | | | |
| Ruston | 2713 5113 | .094 | .085 | | | |
| South Prairie | 2714 5114 | .079 | .078 | | | |
| Steilacoom | 2715 5115 | .094 | .085 | | | |
| Sumner | 2716 5116 | .088 | .085 | | 0.50 | |
| Tacoma | 2717 5117 | .095 | .085 | | 1.50 | |
| University Place | 2719 5119 | .094 | .085 | | | |
| Wilkeson | 2718 5118 | .079 | .078 | | | |
| SAN JUAN | | | | | | |
| Unincorp. Areas | 2800 | .081 | .02 | | | |
| Friday Harbor | 2801 | .081 | .02 | | | |
| SKAGIT | | | | | | |
| Unincorp. Areas | 2900 | .081 | .02 | | | |
| Unincorp. P.T.B.A.* | 2929 | .085 | .02 | | | |
| Anacortes | 2901 | .085 | .02 | | | |
| Burlington | 2902 | .085 | .02 | | | |
| Concrete | 2903 | .085 | .02 | | | |
| Hamilton | 2904 | .085 | .02 | | | |
| La Conner | 2905 | .085 | .02 | | | |
| Lyman | 2906 | .085 | .02 | | | |
| Mount Vernon | 2907 | .085 | .02 | | | |
| Sedro-Woolley | 2908 | .085 | .02 | | | |
| SKAMANIA | | | | | | |
| Unincorp. Areas | 3000 | .077 | .02 | | | |
| North Bonneville | 3001 | .077 | .02 | | | |
| Stevenson | 3002 | .077 | .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 | | 1.00 |
| Unincorp. Areas Non-RTA | 4200 | .077 | .02 | | 1.00 |
| Unincorp. P.T.B.A.* | 3131 | .095 | .02 | | 1.00 |
| Unincorp. P.T.B.A.* Non-RTA | 4231 | .086 | .02 | | 1.00 |
| Arlington TBD** | 3101 | .088 | .02 | | 1.00 |
| Bothell/Snohomish | 3120 | .095 | .02 | | 1.00 |
| Brier | 3102 | .095 | .02 | | |
| Darrington | 3103 | .086 | .02 | | |
| Edmonds | 3104 | .095 | .02 | 1.00 | |
| Everett | 3105 | .092 | .02 | 1.00 | |
| Everett Non-RTA | 4205 | .083 | .02 | 1.00 | |
| Gold Bar | 3106 | .086 | .02 | | |
| Granite Falls | 3107 | .086 | .02 | | |
| Index | 3108 | .086 | .02 | | |
| Lake Stevens | 3109 | .086 | .02 | | |
| Lynnwood | 3110 | .095 | .02 | 1.00 | |
| Marysville | 3111 | .086 | .02 | 1.00 | |
| Mill Creek | 3119 | .096 | .02 | | |
| Monroe | 3112 | .087 | .02 | 1.00 | |
| Mountlake Terrace | 3113 | .095 | .02 | 1.00 | |
| Mukilteo | 3114 | .095 | .02 | 1.00 | |
| Snohomish (City) TBD** | 3115 | .088 | .02 | | |
| Stanwood TBD** | 3116 | .088 | .02 | | |
| Sultan | 3117 | .086 | .02 | | |
| Woodway | 3118 | .095 | .02 | | |
| SPOKANE | | | | | |
| 40 or more rooms/spaces | | | | | |
| Unincorp. Areas | 3200 | .081 | .02 | | |
| Unincorp. P.T.B.A.* | 3232 | .087 | .02 | | |
| Airway Heights TBD**: | | | | | |
| Less than 40 rooms/spaces | 3201 | .089 | .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 | .033 | | |
| 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 | | | | 2.00 |
| 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 | | | 2.00 |
| Unincorp. P.T.B.A.* | 3434 | .087 | | | 2.00 |
| Bucoda | 3401 | .079 | | | |
| Lacey | 3402 | .087 | .02 | | 2.00 |
| Olympia | 3403 | .088 | .02 | | 2.00 |
| Rainier | 3404 | .079 | | | |
| Tenino | 3405 | .079 | | | |
| Tumwater | 3406 | .087 | .02 | | 2.00 |
| Yelm | 3407 | .087 | | | 2.00 |
| WAHKIAKUM | | | | | |
| Unincorp. Areas | 3500 | .076 | .02 | | |
| Cathlamet | 3501 | .076 | .02 | | |
| WALLA WALLA | | | | | |
| Unincorp. Areas | 3600 | .081 | .02 | | |
| Unincorp. P.T.B.A.* | 3636 | .087 | .02 | | |

| Location | | Lodging | | | |
|----------------------------|-----------|------------------------|---------------------|---------------|---------|
| County/City | Loc. Code | Combined Sales Tax (1) | Special Htl/Mtl (2) | Conv Cntr (5) | TPA (3) |
| WALLA WALLA (cont.) | | | | | |
| College Place | 3601 | .087 | .02 | | |
| Prescott | 3602 | .081 | .02 | | |
| Waitsburg TBD** | 3603 | .082 | .02 | | |
| Walla Walla (City) TBD** | 3604 | .089 | .02 | | |
| Zone A | 3660 | | | | 1.50 |
| Zone B | 3661 | | | | 1.25 |
| WHATCOM | | | | | |
| Unincorp. Areas | 3700 | .079 | .02 | | |
| Unincorp. P.T.B.A.* | 3737 | .085 | .02 | | |
| Bellingham TBD** | 3701 | .087 | .02 | | |
| Blaine | 3702 | .085 | .02 | | |
| Everson | 3703 | .085 | .02 | | |
| Ferndale TBD** | 3704 | .087 | .02 | | |
| Lynden TBD** | 3705 | .087 | .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 | | | 2.00 |
| Grandview | 3901 | .079 | | | |
| Granger | 3902 | .079 | | | |
| Harrah | 3903 | .079 | | | |
| Mabton | 3904 | .079 | | | |
| Moxee City | 3905 | .079 | | | |
| Naches | 3906 | .079 | | | |
| Selah | 3907 | .082 | | | 2.00 |
| Sunnyside | 3908 | .079 | .02 | | |
| Tieton | 3909 | .079 | | | |
| Toppenish | 3910 | .079 | .02 | | |
| Union Gap | 3911 | .081 | .02 | | 2.00 |
| Wapato | 3912 | .079 | | | |
| Yakima (City) | 3913 | .082 | .03 | | 2.00 |
| Zillah | 3914 | .079 | | | |

Footnotes:

- (1) Combined sales tax includes 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
- (6) **Special Hotel/Motel (Cowlitz County):**
 Less than 40 rooms/spaces = .02
 40 or more rooms/spaces = .03
- (7) Special location codes and rates in King County, Pierce County, the city of East Wenatchee, and the city of Wenatchee are used only to report lodging sales tax activities. (See Lodging Notices.)
 ± HBZ - Hospital Benefit Zone
 Unincorporated Areas are locations outside incorporated city limits.
 * P.T.B.A. - Public Transportation Benefit Area
 ** TBD - Transportation Benefit District