

Spokane County Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective April 1, 2021, all unincorporated areas and all cities within Spokane County Tourism Promotion Area (TPA) have adopted an ordinance to impose a special assessment (lodging charges) within the established TPA. Lodging businesses within the TPA with 40 or more lodging units must collect the lodging charge from persons who purchase lodging.

The TPA lodging charge will be imposed based on the following:

- Zone A** – Lodging businesses located within the area of the incorporated city limits of the City of Spokane from the downtown core bordered by Interstate 90 to the south, Hamilton Street to the east, Indiana Avenue to the north, and Monroe Street to the west.
- Zone B** – Lodging businesses located within the area of the incorporated city limits of Spokane Valley and the city of Spokane excepted those located in Zone A.
- Zone C** – Lodging businesses located outside Zones A and B, but within the unincorporated areas of Spokane County.
- Zone D** – Lodging businesses with room revenue under \$500,000 per year within the Spokane County TPA.

What to Collect and Report:

Spokane County lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Zone A	3250	\$4.00 per lodging unit/night of stay
Zone B	3251	\$4.00 per lodging unit/night of stay
Zone C	3252	\$4.00 per lodging unit/night of stay
Zone D	3253	\$1.00 per lodging unit/night of stay

Lodging Facilities that Report the TPA Lodging Charge:

“Lodging businesses,” for the purpose of this charge means a person that furnishes lodging taxable by the state under chapter 82.08 RCW within the Spokane County TPA with forty (40) or more lodging units. This includes, but is not limited to, hotels, motels, bed and breakfast facilities.

If you have less than 40 lodging units, or if your lodging business is not within the boundaries of the Spokane County TPA, you do not need to report the TPA 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. 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 or call the Department of Revenue at 360-705-6705.

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

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.