

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

Effective January 1, 2021, all unincorporated areas and all cities within Skagit County Tourism Promotion Area (TPA) have adopted an ordinance to impose a special assessment (lodging charges) within the established TPA. TPA lodging charge will be imposed at two dollars (\$2.00) per lodging unit per night of stay. Lodging businesses within the TPA with 40 or more lodging units must collect the lodging charge from persons who purchase lodging.

What to Collect and Report:

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

Location	Location Code	TPA Charge
Unincorporated Skagit County	2900	\$2.00 per lodging unit/night of stay
Unincorporated Skagit County PTBA	2929	\$2.00 per lodging unit/night of stay
Anacortes	2901	\$2.00 per lodging unit/night of stay
Burlington	2902	\$2.00 per lodging unit/night of stay
Concrete	2903	\$2.00 per lodging unit/night of stay
Hamilton	2904	\$2.00 per lodging unit/night of stay
La Conner	2905	\$2.00 per lodging unit/night of stay
Lyman	2906	\$2.00 per lodging unit/night of stay
Mount Vernon	2907	\$2.00 per lodging unit/night of stay
Sedro-Woolley	2908	\$2.00 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 Skagit County TPA with forty (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 lodging units, or if your lodging business is not within the boundaries of the Skagit 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](http://dor.wa.gov)
[Taxpayer Account Administration](http://dor.wa.gov)
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.