

## WASHINGTON STATE DEPARTMENT OF REVENUE LODGING SPECIAL NOTICE

## Yakima County Tourism Promotion Area (TPA) Lodging Charge Rate Change

**Effective January 1, 2022**, all unincorporated areas within Yakima 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 four dollars (\$4.00) 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:

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

Location	Location Code	TPA Charge
Unincorporated Yakima County	3900	\$4.00 per lodging unit/night of stay
Yakima (City)	3913	\$4.00 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 Yakima 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 Yakima 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 and use tax rate**.

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.