

# Lodging Information Rates and Changes



## Effective October 1 - December 31, 2018

### 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](http://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](http://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](http://dor.wa.gov).

**Note:** For local sales and use tax changes this quarter, please visit our website at [dor.wa.gov](http://dor.wa.gov).

To determine the proper rate of local sales tax go to our web site at [dor.wa.gov](http://dor.wa.gov). You may look up rates by address, or by the mapping feature.



# Lodging Rates and Changes

Effective October 1 - December 31, 2018

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)
<b>ADAMS</b>						<b>FRANKLIN (cont.)</b>					
Unincorp. Areas	0100	.077	.02			Connell	1101	.082	.02		
Hatton	0101	.077	.02			Kahlotus	1102	.080	.02		
Lind	0102	.077	.02			Mesa	1103	.080	.02		
Othello	0103	.079	.02			Pasco	1104	.086	.02		2.00
Ritzville	0104	.077	.02			<b>GARFIELD</b>					
Washtucna	0105	.077	.02			Unincorp. Areas	1200	.079			
<b>ASOTIN</b>						Pomeroy	1201	.079			
Unincorp. Areas	0200	.077	.02			<b>GRANT</b>					
Asotin (City)	0201	.077	.02			Unincorp. Areas	1300	.079	.02		
Clarkston	0202	.079	.02			Coulee City	1301	.079	.02		
<b>BENTON</b>						Electric City	1302	.079	.02		
Unincorp. Areas	0300	.080				Ephrata	1303	.080	.02		
Unincorp. PTBA*	0333	.086				George	1304	.079	.02		
Benton City	0301	.086				Grand Coulee	1305	.081	.02		
Kennewick	0302	.086	.02		2.00	Hartline	1306	.079	.02		
Prosser	0303	.086	.02			Krupp	1307	.079	.02		
Zone A	0360				1.00	Mattawa	1308	.081	.02		
Zone B	0361				2.00	Moses Lake	1309	.081	.02		
Richland	0304	.086	.02		2.00	Quincy	1310	.079	.02		
West Richland	0305	.086				Royal City	1311	.079	.02		
<b>CHELAN (8)</b>						Soap Lake	1312	.079	.02		
Unincorp. Areas	0400	.082	.02			Warden	1313	.079	.02		
Cashmere	0401	.082	.02			Wilson Creek	1315	.079	.02		
Chelan (City)	0402	.082	.03			<b>GRAYS HARBOR</b>					
Entiat	0403	.082	.02			Unincorp. Areas	1400	.088	.03		
Leavenworth	0404	.084	.03			Aberdeen	1401	.0893	.03		
Wenatchee	0405   5405	.084   .080	.04		1.00	Cosmopolis	1402	.088	.03		
<b>CLALLAM</b>						Elma	1403	.088	.03		
Unincorp. Areas	0500	.085	.02			Hoquiam	1404	.088	.03		
Forks	0501	.085	.02			McCleary	1405	.088	.03		
Port Angeles	0502	.087	.02			Montesano	1406	.088	.03		
Sequim	0503	.088	.02			Oakville	1407	.088	.03		
<b>CLARK</b>						Ocean Shores	1409	.088	.03		
Unincorp. Areas	0600	.077	.02		2.00	Westport	1408	.088	.03		
Unincorp. PTBA*	0666	.084	.02		2.00	<b>ISLAND</b>					
Battle Ground	0601	.084	.02			Unincorp. Areas	1500	.087	.02		
Camas	0602	.084	.02			Coupeville	1501	.087	.02		
La Center	0603	.084	.02			Langlely	1502	.087	.02		
Ridgefield	0604	.084	.02			Oak Harbor	1503	.087	.02		
Vancouver	0605	.084	.02		2.00	<b>JEFFERSON</b>					
Washougal	0606	.084	.02			Unincorp. Areas	1600	.090	.02		
Yacolt	0607	.084	.02			Port Townsend	1601	.090	.02		
<b>COLUMBIA</b>						<b>KING (8)</b>					
Unincorp. Areas	0700	.082				Unincorp. Areas	1700   5000	.100   .096			.028
Dayton	0701	.084	.02			Unincorp. Non-RTA	4000   4300	.086   .083			.028
Starbuck	0702	.082				Algona	1701   5001	.100   .096			.028
<b>COWLITZ</b>						Auburn/King	1702   5002	.100   .086	.01		.028
Unincorp. Areas	0800	.078	.02/.03			Auburn/King Non-RTA	4002   4302	.086   .082	.01		.028
Castle Rock	0801	.080	.02/.03			Beaux Arts Village	1703   5003	.100   .096			.028
Kalama	0802	.079	.02/.03			Bellevue	5094   5004	.094   .086			.03/.058
Kelso	0803	.081	.02/.03			Bellevue Non-RTA	4004   4304	.086   .082			.03/.058
Longview	0804	.081	.02/.03			Black Diamond	1705   5005	.086   .083			.028
Woodland	0805	.079	.02/.03			Bothell/King	1706   5006	.100   .086	.01		.028
<b>DOUGLAS (8)</b>						Burien	1734   5034	.100   .096			.028
Unincorp. Areas	0900	.078				Carnation	1707   5007	.086   .083			.028
Unincorp. PTBA*	0909	.082				Clyde Hill	1708   5008	.100   .096			.028
Bridgeport	0901	.077				Covington	1712   5012	.086   .083			.028
E. Wenatchee	0902   5902	.082   .080	.04			Des Moines	1709   5009	.100   .086	.01		.028
Mansfield	0903	.077				Duvall	1710   5010	.086   .083			.028
Rock Island	0904	.082	.02			Enumclaw	1711   5011	.087   .082	.01		.028
Waterville	0905	.082				Federal Way	1732   5032	.100   .086	.01		.028
<b>FERRY</b>						Hunts Point	1713   5013	.100   .096			.028
Unincorp. Areas	1000	.077				Issaquah	1714   5014	.100   .086	.01		.028
Republic	1001	.077	.02			Issaquah Non-RTA	4014   4314	.086   .082	.01		.028
<b>FRANKLIN</b>						Kenmore	1738   5038	.100   .096			.028
Unincorp. Areas	1100	.080	.02								
Unincorp. PTBA*	1111	.086	.02								

see pg 4 (7)

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	
<b>KING (cont.)</b>						
	(8)	(8)				
Kent	1715 5015	.100	.086	.01	.028	
Kent Non-RTA	4015 4315	.086	.082	.01	.028	
Kirkland	1716 5016	.100	.086	.01	.028	
Lake Forest Park	1717 5017	.100	.096		.028	
Maple Valley	1720 5020	.086	.083		.028	
Medina	1718 5018	.100	.096		.028	
Mercer Island	1719 5019	.100	.096		.028	
Milton/King	1731 5031	.100	.096		.028	
Newcastle	1736 5036	.100	.096		.028	
Newcastle Non-RTA	4036 4336	.086	.083		.028	
Normandy Park	1721 5021	.100	.096		.028	
North Bend	1722 5022	.089	.082	.01	.028	
Pacific/King	1723 5023	.100	.086	.01	.028	
Redmond	1724 5024	.100	.086	.01	.028	
Redmond Non-RTA	4024 4324	.086	.082	.01	.028	
Renton	1725 5025	.100	.086	.01	.028	
Renton Non-RTA	4025 4325	.086	.082	.01	.028	
Sammamish	1739 5039	.100	.096		.028	
Sammamish Non-RTA	4039 4339	.086	.083		.028	
SeaTac	1733 5033	.100	.086	.01	.028	
Seattle	1726 5026	.101	.086		.07	
Shoreline	1737 5037	.100	.096		.028	
Skykomish	1727 5027	.086	.083		.028	
Snoqualmie	1728 5028	.086	.082	.01	.028	
Tukwila	1729 5029	.100	.086	.01	.028	
Woodinville	1735 5035	.100	.086	.01	.028	
Woodinville Non-RTA	4035 4335	.086	.082	.01	.028	
Yarrow Point	1730 5030	.100	.096		.028	
<b>KITSAP</b>						
Unincorp. Areas	1800	.090	.02			
Bainbridge Island	1804	.090	.02			
Bremerton	1801	.090	.02			
Port Orchard	1802	.090	.02			
Poulsbo	1803	.090	.02			
<b>KITTITAS</b>						
Unincorp. Areas	1900	.080	.02			
Cle Elum	1901	.080	.02			
Ellensburg	1902	.083	.02			
Kittitas (City)	1903	.080	.02			
Roslyn	1904	.080	.02			
South Cle Elum	1905	.080	.02			
<b>KLICKITAT</b>						
Unincorp. Areas	2000	.070				
Bingen	2001	.075				
Goldendale	2002	.075	.02			
White Salmon	2003	.075				
<b>LEWIS</b>						
Unincorp. Areas	2100	.078	.02			
Centralia	2101	.082	.02		2.00	
Chehalis	2102	.082	.02		2.00	
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			
<b>LINCOLN</b>						
Unincorp. Areas	2200	.080				
Almira	2201	.080				
Creston	2202	.080				
Davenport	2203	.080				
Harrington	2204	.080				
Odessa	2205	.080				
Reardan	2206	.080				
Sprague	2207	.080				
Wilbur	2208	.080				
<b>MASON</b>						
Unincorp. Areas	2300	.085	.02			
Shelton	2301	.088	.02			
<b>OKANOGAN</b>						
Unincorp. Areas	2400	.078	.02			
Unincorp. PTBA*	2424	.082	.02			
Brewster	2401	.082	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	
<b>OKANOGAN (cont.)</b>						
Conconully	2402	.082	.02			
Coulee Dam	2403	.078	.02			
Elmer City	2404	.078	.02			
Nespelem	2405	.078	.02			
Okanogan (City)	2406	.083	.02			
Omak	2407	.082	.02			
Oroville	2408	.082	.02			
Pateros	2409	.082	.02			
Riverside	2410	.082	.02			
Tonasket	2411	.083	.02			
Twisp	2412	.085	.02			
Winthrop	2413	.083	.03			
<b>PACIFIC</b>						
Unincorp. Areas	2500	.081	.02			
Ilwaco	2501	.081	.02			
Long Beach	2502	.083	.03			
Raymond	2503	.081	.02			
South Bend	2504	.081	.02			
<b>PEND OREILLE</b>						
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			
<b>PIERCE</b>						
	(8)	(8)				
Unincorp. Areas	2700 5100	.093	.082	.02/.05	0.50	
Unincorp. Areas Non-RTA	4100 4400	.079	.078	.02/.05	0.50	
Unincorp. Areas Non-RTA HBZ	2789 5189	.079	.078	.02/.05	0.50	
Unincorp. PTBA*	2727 5127	.099	.085	.02/.05	0.50	
Unincorp. PTBA* Non-RTA	4127 4427	.085	.081	.02/.05	0.50	
Unincorp. PTBA* HBZ	2787 5187	.085	.081	.02/.05	0.50	
Auburn/Pierce	2724 5124	.099	.085	.02/.05		
Bonney Lake	2701 5101	.093	.085	.02/.05		
Bonney Lake Non-RTA	4101 4401	.079	.079	.02/.05		
Buckley	2702 5102	.079	.079	.02/.05		
Carbonado	2703 5103	.079	.078	.02/.05		
DuPont	2704 5104	.093	.085	.02/.05	0.50	
Eatonville	2705 5105	.079	.078	.02/.05		
Edgewood	2720 5120	.099	.085	.02/.05		
Fife	5106 5106	.085	.085	.05	0.50	
Fircrest	2707 5107	.099	.085	.02/.05		
Gig Harbor	2708 5108	.085	.081	.02/.05	0.50	
Gig Harbor HBZ	2788 5188	.085	.081	.02/.05	0.50	
Lakewood	5121 5121	.085	.085	.05	1.00	
Milton/Pierce	2709 5109	.099	.085	.02/.05		
Orting	2710 5110	.093	.085	.02/.05		
Pacific/Pierce	2723 5123	.099	.085	.02/.05		
Puyallup	5111 5111	.085	.085	.05	1.00	
Roy	2712 5112	.080	.078	.02/.05		
Ruston	2713 5113	.099	.085	.02/.05		
South Prairie	2714 5114	.079	.078	.02/.05		
Steilacoom	2715 5115	.099	.085	.02/.05		
Sumner	2716 5116	.093	.085	.02/.05	0.50	
Tacoma	2717 5117	.101	.085	.02/.05	1.50	
University Place	2719 5119	.099	.085	.02/.05		
Wilkeson	2718 5118	.079	.078	.02/.05		
<b>SAN JUAN</b>						
Unincorp. Areas	2800	.081	.02			
Friday Harbor	2801	.083	.02			
<b>SKAGIT</b>						
Unincorp. Areas	2900	.081	.02			
Unincorp. PTBA*	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	.087	.02			
Sedro-Woolley	2908	.085	.02			
<b>SKAMANIA</b>						
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)	
<b>SNOHOMISH</b>						
Unincorp. Areas	3100	.091	.02		1.00	
Unincorp. Areas Non-RTA	4200	.077	.02		1.00	
Unincorp. PTBA*	3131	.103	.02		1.00	
Unincorp. PTBA* Non-RTA	4231	.089	.02		1.00	
Arlington	3101	.091	.02		1.00	
Bothell/Snohomish	3120	.103	.02		1.00	
Brier	3102	.103	.02			
Darrington	3103	.089	.02			
Edmonds	3104	.103	.02		1.00	
Everett	3105	.097	.02		1.00	
Everett Non-RTA	4205	.083	.02		1.00	
Gold Bar	3106	.089	.02			
Granite Falls	3107	.089	.02			
Index	3108	.089	.02			
Lake Stevens	3109	.089	.02			
Lynnwood	3110	.104	.02		1.00	
Marysville	3111	.091	.02		1.00	
Mill Creek	3119	.104	.02			
Monroe	3112	.092	.02		1.00	
Mountlake Terrace	3113	.103	.02		1.00	
Mukilteo	3114	.104	.02		1.00	
Snohomish (City)	3115	.091	.02			
Stanwood	3116	.091	.02			
Sultan	3117	.089	.02			
Woodway	3118	.103	.02			
<b>SPOKANE</b>						
40 or more rooms/spaces						
Unincorp. Areas	3200	.081	.02			
Unincorp. PTBA*	3232	.088	.02			
Airway Heights:						
Less than 40 rooms/spaces	3201	.090	.019			
40 or more rooms/spaces	5301	.081	.039			
Cheney	3202	.088	.02			
Deer Park	3203	.081	.02			
Fairfield	3204	.081	.02			
Latah	3205	.081	.02			
Liberty Lake						
Less than 40 rooms/spaces	3212	.088	.013			
40 or more rooms/spaces	5312	.087	.033			
Medical Lake	3206	.088	.02			
Millwood	3207	.088	.02			
Rockford	3208	.081	.02			
Spangle	3209	.081	.02			
Spokane (City)	3210	.088				
40 or more rooms/spaces	5310	.087	.033			
Spokane Valley						
Less than 40 rooms/spaces	3213	.088	.013			
40 or more rooms/spaces	5313	.087	.033			
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	
<b>STEVENS</b>						
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				
<b>THURSTON</b>						
Unincorp. Areas	3400	.079			2.00	
Unincorp. PTBA*	3434	.087			2.00	
Bucoda	3401	.079				
Lacey	3402	.089	.02		2.00	
Olympia	3403	.089	.02		2.00	
Rainier	3404	.079				
Tenino	3405	.079				
Tumwater	3406	.089	.02		2.00	
Yelm	3407	.087			2.00	
<b>WAHKIACUM</b>						
Unincorp. Areas	3500	.076	.02			
Cathlamet	3501	.076	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	
<b>WALLA WALLA</b>						
Unincorp. Areas	3600	.081	.02			
Unincorp. PTBA*	3636	.087	.02			
College Place	3601	.087	.02			
Prescott	3602	.081	.02			
Waitsburg	3603	.082	.02			
Walla Walla (City)	3604	.089	.02			
Zone A	3660				2.00	
Zone B	3661				1.75	
<b>WHATCOM</b>						
Unincorp. Areas	3700	.079	.02			
Unincorp. PTBA*	3737	.085	.02			
Bellingham	3701	.087	.02			
Blaine	3702	.087	.02			
Everson	3703	.085	.02			
Ferndale	3704	.087	.02			
Lynden	3705	.087	.02			
Nooksack	3706	.085	.02			
Sumas	3707	.085	.02			
<b>WHITMAN</b>						
see pg 4 (6)						
Unincorp. Areas	3800	.078				
Albion	3801	.078				
Colfax	3802	.078	.02			
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				
<b>YAKIMA</b>						
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				
<b>Footnotes:</b>						
(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) <b>Special Hotel/Motel (Pierce County):</b> 25 or less rooms/spaces = .02 26 or more rooms/spaces = .05 Fife, Lakewood and Puyallup = .05						
(5) <b>Convention and Trade Center Tax:</b> Bellevue: 59 or less rooms/spaces = .03 Seattle: 60 or more rooms/spaces = .07 All other locations in King Co.: 60 or more rooms/spaces = .028						
(6) <b>Special Hotel/Motel (Colfax):</b> 30 or more rooms/spaces = .02						
(7) <b>Special Hotel/Motel (Cowlitz County):</b> Less than 40 rooms/spaces = .02 40 or more rooms/spaces = .03						
(8) 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.						
* PTBA - Public Transportation Benefit Area						