



Lodging Information Rates and Changes

Effective April 1 - June 30, 2020

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: Effective January 1, 2019, this applies to most lodging businesses within King County, regardless of the number of rooms. Please see page 4 for the rate chart.

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 April 1 - June 30, 2020

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

Lodging				Lodging							
Location	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	Location	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
County/City						County/City					
ADAMS						FRANKLIN (cont.)					
Unincorp. Areas.....	0100	.080	.02			Connell.....	1101	.082	.02		
Hatton.....	0101	.080	.02			Kahlotus.....	1102	.080	.02		
Lind.....	0102	.080	.02			Mesa.....	1103	.080	.02		
Othello.....	0103	.082	.02			Pasco.....	1104	.086	.02		2.00
Ritzville.....	0104	.080	.02			GARFIELD					
Washtucna.....	0105	.080	.02			Unincorp. Areas.....	1200	.079			
ASOTIN (Eff. 4/1/20)						Pomeroy.....	1201	.079			
Unincorp. Areas.....	0200	.080	.02			GRANT (Eff. 4/1/20)					
Asotin (City).....	0201	.080	.02			Unincorp. Areas.....	1300	.082	.02		
Clarkston.....	0202	.082	.02			Coulee City.....	1301	.082	.02		
BENTON						Electric City.....	1302	.082	.02		
Unincorp. Areas.....	0300	.080				Ephrata.....	1303	.084	.02		
Unincorp. PTBA*.....	0333	.086				George.....	1304	.084	.02		
Benton City.....	0301	.086				Grand Coulee.....	1305	.084	.02		
Kennewick.....	0302	.086	.02		2.00	Hartline.....	1306	.082	.02		
Prosser.....	0303	.086	.02			Krupp.....	1307	.082	.02		
Zone A.....	0360				1.00	Mattawa.....	1308	.084	.02		
Zone B.....	0361				2.00	Moses Lake.....	1309	.084	.02		
Richland.....	0304	.086	.02		2.00	Quincy.....	1310	.082	.02		
West Richland.....	0305	.086				Royal City.....	1311	.082	.02		
CHELAN (8)						Soap Lake.....	1312	.082	.02		
Unincorp. Areas.....	0400	.083	.02			Warden.....	1313	.082	.02		
Cashmere.....	0401	.083	.02			Wilson Creek.....	1315	.082	.02		
Chelan (City).....	0402	.083	.03			GRAYS HARBOR (Eff. 4/1/20)					
Entiat.....	0403	.083	.02			Unincorp. Areas.....	1400	.089	.03		
Leavenworth.....	0404	.085	.03			Aberdeen.....	5501	.090	.03		
Wenatchee.....	0405 5405	.085 .080	.04		1.00	Cosmopolis.....	1402	.089	.03		
CLALLAM (Eff. 4/1/20)						Elma.....	1403	.089	.03		
Unincorp. Areas.....	0500	.085	.02			Hoquiam.....	1404	.089	.03		
Forks.....	0501	.085	.02			McCleary.....	1405	.089	.03		
Port Angeles.....	0502	.088	.02			Montesano.....	1406	.089	.03		
Sequim.....	0503	.088	.02			Oakville.....	1407	.089	.03		
CLARK						Ocean Shores.....	5509	.090	.03		
Unincorp. Areas.....	0600	.077	.02		2.00	Westport.....	1408	.089	.03		
Unincorp. PTBA*.....	0666	.084	.02		2.00	ISLAND (Eff. 4/1/20)					
Battle Ground.....	0601	.084	.02			Unincorp. Areas.....	1500	.087	.02		
Camas.....	0602	.084	.02			Coupeville.....	1501	.087	.02		
La Center.....	0603	.084	.02			Langley.....	1502	.087	.02		
Ridgefield.....	0604	.084	.02			Oak Harbor.....	1503	.089	.02		
Vancouver.....	0605	.084	.02		2.00	JEFFERSON					
Washougal.....	0606	.084	.02			Unincorp. Areas.....	1600	.090	.02		
Yacolt.....	0607	.084	.02			Port Townsend.....	1601	.090	.02		
COLUMBIA						KING SEE PAGE 4					
Unincorp. Areas.....	0700	.082				KITSAP					
Dayton.....	0701	.084	.02			Unincorp. Areas.....	1800	.090	.02		
Starbuck.....	0702	.082				Bainbridge Island.....	1804	.090	.02		
COWLITZ						Bremerton.....	1801	.090	.02		
Unincorp. Areas.....	0800	.078	.02 .03		see pg 4 (7)	Port Orchard.....	1802	.090	.02		
Castle Rock.....	0801	.080	.02 .03			Poulsbo.....	1803	.090	.02		
Kalama.....	0802	.079	.02 .03			KITTITAS					
Kelso.....	0803	.081	.02 .03			Unincorp. Areas.....	1900	.080	.02		
Longview.....	0804	.081	.02 .03			Cle Elum.....	1901	.080	.02		
Woodland.....	0805	.079	.02 .03			Ellensburg.....	1902	.083	.02		
DOUGLAS (8)						Kittitas (City).....	1903	.080	.02		
Unincorp. Areas.....	0900	.078				Roslyn.....	1904	.080	.02		
Unincorp. PTBA*.....	0909	.083				South Cle Elum.....	1905	.080	.02		
Bridgeport.....	0901	.077				KLICKITAT					
E. Wenatchee.....	0902 5902	.083 .080	.04			Unincorp. Areas.....	2000	.070			
Mansfield.....	0903	.077				Bingen.....	2001	.075			
Rock Island.....	0904	.083	.02			Goldendale.....	2002	.075	.02		
Waterville.....	0905	.083				White Salmon.....	2003	.075			
FERRY (Eff. 4/1/20)						LEWIS					
Unincorp. Areas.....	1000	.080				Unincorp. Areas.....	2100	.078	.02		
Republic.....	1001	.080	.02			Centralia.....	2101	.082	.02		2.00
FRANKLIN						Chehalis.....	2102	.082	.02		2.00
Unincorp. Areas.....	1100	.080	.02			Morton.....	2103	.078	.02		
Unincorp. PTBA*.....	1111	.086	.02			Mossyrock.....	2104	.078	.02		
						Napavine.....	2105	.078	.02		

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
LEWIS (cont.)						PIERCE (cont.)					
Pe Ell	2106	.078	.02			Sumner	2716 5116	.093 .085	.02/.05		0.50
Toledo	2107	.078	.02			Tacoma	2717 5117	.102 .085	.02/.05		1.50
Vader	2108	.078	.02			University Place	2719 5119	.099 .085	.02/.05		
Winlock	2109	.078	.02			Wilkeson	2718 5118	.079 .078	.02/.05		
LINCOLN						SAN JUAN					
Unincorp. Areas	2200	.080				Unincorp. Areas	2800	.081	.02		
Almira	2201	.080				Friday Harbor	2801	.083	.02		
Creston	2202	.080				SKAGIT					
Davenport	2203	.080				Unincorp. Areas	2900	.081	.02		
Harrington	2204	.080				Unincorp. PTBA*	2929	.085	.02		
Odessa	2205	.080				Anacortes	2901	.087	.02		
Reardan	2206	.080				Burlington	2902	.085	.02		
Sprague	2207	.080				Concrete	2903	.085	.02		
Wilbur	2208	.080				Hamilton	2904	.085	.02		
MASON						SKAMANIA					
Unincorp. Areas	2300	.085	.02			La Conner	2905	.085	.02		
Shelton	2301	.088	.02			Lyman	2906	.085	.02		
OKANOGAN (Eff. 4/1/20)						SNOHOMISH					
Unincorp. Areas	2400	.080	.02			Unincorp. Areas	3100	.092	.02		1.00
Unincorp. PTBA*	2424	.084	.02			Unincorp. Areas Non-RTA	4200	.078	.02		1.00
Brewster	2401	.084	.02			Unincorp. PTBA*	3131	.104	.02		1.00
Conconully	2402	.084	.02			Unincorp. PTBA* Non-RTA	4231	.090	.02		1.00
Coulee Dam	2403	.080	.02			Arlington	3101	.092	.02		1.00
Elmer City	2404	.080	.02			Bothell/Snohomish	3120	.104	.02		1.00
Nespelem	2405	.080	.02			Brier	3102	.104	.02		
Okanogan (City)	2406	.085	.02			Darrington	3103	.090	.02		
Omak	2407	.084	.02			Edmonds	3104	.104	.02		1.00
Oroville	2408	.084	.02			Everett	3105	.098	.02		1.00
Pateros	2409	.084	.02			Everett Non-RTA	4205	.084	.02		1.00
Riverside	2410	.084	.02			Gold Bar	3106	.090	.02		
Tonasket	2411	.085	.02			Granite Falls	3107	.090	.02		
Twisp	2412	.087	.02			Index	3108	.090	.02		
Winthrop	2413	.085	.03			Lake Stevens	3109	.090	.02		
PACIFIC						SPOKANE					
Unincorp. Areas	2500	.081	.02			Unincorp. Areas	3200	.081	.02		
Ilwaco	2501	.081	.02			Unincorp. PTBA*	3232	.089	.02		
Long Beach	2502	.083	.03			Airway Heights:					
Raymond	2503	.081	.02			Less than 40 rooms/spaces	3201	.091	.019		
South Bend	2504	.081	.02			40 or more rooms/spaces	5301	.081	.039		
PEND OREILLE						Cheney					
Unincorp. Areas	2600	.076	.02			Deer Park	3203	.081	.02		
Cusick	2601	.076	.02			Fairfield	3204	.081	.02		
Ione	2602	.076	.02			Latah	3205	.081	.02		
Metaline	2603	.076	.02			Liberty Lake					
Metaline Falls	2604	.076	.02			Less than 40 rooms/spaces	3212	.089	.013		
Newport	2605	.076	.02			40 or more rooms/spaces	5312	.087	.033		
PIERCE (Eff. 4/1/20)						Medical Lake					
Unincorp. Areas	2700 5100	.093 .082	.02/.05		0.50	Millwood	3207	.089	.02		
Unincorp. Areas Non-RTA	4100 4400	.079 .078	.02/.05		0.50	Rockford	3208	.081	.02		
Unincorp. Areas Non-RTA HBZ	2789 5189	.079 .078	.02/.05		0.50	Spangle	3209	.081	.02		
Unincorp. PTBA*	2727 5127	.099 .085	.02/.05		0.50	Spokane (City)	3210	.089	.02		
Unincorp. PTBA* Non-RTA...±	4127 4427	.085 .081	.02/.05		0.50	40 or more rooms/spaces	5310	.087	.033		
Unincorp. PTBA* HBZ	2787 5187	.085 .081	.02/.05		0.50	Spokane Valley					
Auburn/Pierce	2724 5124	.099 .085	.02/.05		0.50	Less than 40 rooms/spaces	3213	.089	.013		
Bonney Lake	2701 5101	.093 .085	.02/.05		0.50	40 or more rooms/spaces	5313	.087	.033		
Bonney Lake Non-RTA	4101 4401	.079 .079	.02/.05		0.50	Waverly	3211	.081	.02		
Buckley	2702 5102	.079 .079	.02/.05		0.50	Zone A	3250				2.00
Carbonado	2703 5103	.079 .078	.02/.05		0.50	Zone B	3251				2.00
DuPont	2704 5104	.093 .085	.02/.05		0.50	Zone C	3252				2.00
Eatonville	2705 5105	.079 .078	.02/.05		0.50	Zone D	3253				.50
Edgewood	2720 5120	.099 .085	.02/.05		0.50						
Fife	5106 5106	.085 .085	.05		0.50						
Fircrest	2707 5107	.099 .085	.02/.05		0.50						
Gig Harbor	2708 5108	.087 .081	.02/.05		0.50						
Gig Harbor HBZ	2788 5188	.087 .081	.02/.05		0.50						
Lakewood	5121 5121	.085 .085	.05		1.00						
Milton/Pierce...±	2709 5109	.099 .085	.02/.05		1.00						
Orting	2710 5110	.093 .085	.02/.05		1.00						
Pacific/Pierce	2723 5123	.099 .085	.02/.05		1.00						
Puyallup	5111 5111	.085 .085	.05		1.00						
Roy	2712 5112	.080 .078	.02/.05		1.00						
Ruston	2713 5113	.099 .085	.02/.05		1.00						
South Prairie	2714 5114	.079 .078	.02/.05		1.00						
Steilacoom	2715 5115	.099 .085	.02/.05		1.00						

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
SPOKANE (cont.)						KING (Eff. 4/1/20)					
Zone E.....	3254				2.00	Unincorp. Areas	5000	.096		1700	5000 .028
Zone F.....	3255				.50	Unincorp. Non-RTA	4300	.083		4000	4300 .028
STEVENS						Algona					
Unincorp. Areas.....	3300	.076				5001	.096			1701	5001 .028
Chewelah.....	3301	.076	.01			5002	.086	.01		1702	5002 .028
Colville.....	3302	.076	.015			4302	.082	.01		4002	4302 .028
Kettle Falls.....	3303	.076				5003	.096			1703	5003 .028
Marcus.....	3304	.076				5004	.086			1704	5004 .058
Northport.....	3305	.076				4304	.082			4004	4304 .058
Springdale.....	3306	.076		.02		5005	.083			1705	5005 .028
THURSTON (Eff. 4/1/20)						Bothell/King					
Unincorp. Areas.....	3400	.080			2.00	5006	.086	.01		1706	5006 .028
Unincorp. PTBA*.....	3434	.092			2.00	5034	.096			1734	5034 .028
Bucoda.....	3401	.080				5007	.083			1707	5007 .028
Lacey.....	3402	.094	.02		2.00	5008	.096			1708	5008 .028
Olympia.....	3403	.094	.02		2.00	5012	.083			1712	5012 .028
Rainier.....	3404	.080				5009	.086	.01		1709	5009 .028
Tenino.....	3405	.080				Duvall 5010		.085		1710	5010 .028
Tumwater.....	3406	.094	.02		2.00	5011	.082	.01		1711	5011 .028
Yelm.....	3407	.092			2.00	5032	.086	.01		1732	5032 .028
WAHIAKUM						Hunts Point					
Unincorp. Areas.....	3500	.076	.02			5013	.096			1713	5013 .028
Cathlamet.....	3501	.076	.02			5014	.086	.01		1714	5014 .028
WALLA WALLA						Issaquah					
Unincorp. Areas.....	3600	.081	.02			4314	.082	.01		4014	4314 .028
Unincorp. PTBA*.....	3636	.087	.02			5038	.096			1738	5038 .028
College Place.....	3601	.087	.02			5015	.086	.01		1715	5015 .028
Prescott.....	3602	.081	.02			4315	.082	.01		4015	4315 .028
Waitsburg.....	3603	.082	.02			5016	.086	.01		1716	5016 .028
Walla Walla (City).....	3604	.089	.02			5017	.096			1717	5017 .028
Zone A.....	3660				2.00	5020	.083			1720	5020 .028
Zone B.....	3661				1.75	5018	.096			1718	5018 .028
WHATCOM						Mercer Island					
Unincorp. Areas.....	3700	.079	.02			5019	.096			1719	5019 .028
Unincorp. PTBA*.....	3737	.085	.02			5031	.096			1731	5031 .028
Bellingham.....	3701	.087	.02			5036	.096			1736	5036 .028
Blaine.....	3702	.087	.02			4336	.083			4036	4336 .028
Everson.....	3703	.085	.02			5021	.096			1721	5021 .028
Ferndale.....	3704	.087	.02			5022	.082	.01		1722	5022 .028
Lynden.....	3705	.087	.02			5023	.086	.01		1723	5023 .028
Nooksack.....	3706	.085	.02			5024	.086	.01		1724	5024 .028
Sumas.....	3707	.085	.02			4324	.082	.01		4024	4324 .028
WHITMAN						Renton					
Unincorp. Areas.....	3800	.078				5025	.086	.01		1725	5025 .028
Albion.....	3801	.078				4325	.082	.01		4025	4325 .028
Colfax.....	3802	.078				5039	.096			1739	5039 .028
Colton.....	3803	.078				4339	.083			4039	4339 .028
Endicott.....	3804	.078				5033	.086	.01		1733	5033 .028
Farmington.....	3805	.078				5026	.086			1726	5026 .07
Garfield.....	3806	.078				Shoreline		5037	.096	6026	5037 .028
La Crosse.....	3807	.078				1727 5027	.086 .083			1727	.028
Lamont.....	3808	.078				5028	.082	.01		1728	5028 .028
Malden.....	3809	.078				5029	.086	.01		1729	5029 .028
Oakesdale.....	3810	.078				5035	.086	.01		1735	5035 .028
Palouse.....	3811	.078				4335	.082	.01		4035	4335 .028
Pullman.....	3812	.078	.02			5030	.096			1730	5030 .028
Rosalia.....	3813	.078				Footnotes:					
St. John.....	3814	.078				(1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. <i>If you have rate questions, go to our web site at dor.wa.gov, or call 360-705-6705.</i>					
Tekoa.....	3815	.078				(2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.					
Uniontown.....	3816	.078				(3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on <i>Find taxes & rates</i> then <i>Lodging Information and rates</i> .					
YAKIMA (Eff. 4/1/20)						(4) Special Hotel/Motel (Pierce County):					
Unincorp. Areas.....	3900	.080			2.00	25 or less rooms/spaces = .02		Fife, Lakewood and Puyallup = .05			
Grandview.....	3901	.080				26 or more rooms/spaces = .05		30 or more rooms/spaces = .02			
Granger.....	3902	.080						(7) Special Hotel/Motel (Cowlitz County):			
Harrah.....	3903	.080						Less than 40 rooms/spaces = .02			
Mabton.....	3904	.080						40 or more rooms/spaces = .03			
Moxee City.....	3905	.080				(8) Special location codes and rates in Pierce County, the city of East Wenatchee, and the city of Wenatchee are used only to report lodging sales tax activities. (See Lodging Notices.)					
Naches.....	3906	.080				± HBZ - Hospital Benefit Zone					
Selah.....	3907	.083			2.00	Unincorporated Areas are locations outside incorporated city limits.					
Sunnyside.....	3908	.080	.02			* PTBA - Public Transportation Benefit Area					
Tieton.....	3909	.080									
Toppenish.....	3910	.080	.02								
Union Gap.....	3911	.082	.02		2.00						
Wapato.....	3912	.080									
Yakima (City).....	3913	.083	.03		2.00						
Zillah.....	3914	.080									