

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
Adams County				
	2%	3	659	
Othello	2%	12,263	22,286	
Ritzville	2%	49,163	49,400	0.48%
Total		61,429	72,345	17.77%
Asotin County				
	2%	104,149	102,284	-1.79%
Total		104,149	102,284	-1.79%
Benton County				
Kennewick	2%	568,746	592,177	4.12%
Prosser	2%	56,997	76,685	34.54%
Richland	2%	536,682	598,606	11.54%
Total		1,162,425	1,267,467	9.04%
Chelan County				
	2%	747,331	890,833	19.20%
Chelan	3%	686,297	727,974	6.07%
Leavenworth	3%	1,007,353	1,227,955	21.90%
Wenatchee	4%	1,108,887	1,119,892	0.99%
Total		3,549,868	3,966,654	11.74%
Clallam County				
	2%	394,191	436,675	10.78%
Forks	2%	96,447	105,715	9.61%
Port Angeles	2%	365,931	384,210	5.00%
Sequim	2%	174,787	189,034	8.15%
Total		1,031,357	1,115,633	8.17%
Clark County				
	2%	232,441	236,722	1.84%
Battle Ground	2%	D	-	
Ridgefield	2%	-	-	
Vancouver	2%	1,219,086	1,238,326	1.58%
Washougal	2%	46,715	52,038	11.40%
Total		1,498,242	1,527,086	1.93%
Columbia County				
Dayton	2%	33,291	30,962	-7.00%
Total		33,291	30,962	-7.00%
Cowlitz County*				
	2-3%	521,945	585,081	12.10%
Total		521,945	585,081	12.10%

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
<u>Douglas County</u>				
East Wenatchee	4%	131,200	145,491	10.89%
Total		131,200	145,491	10.89%
<u>Ferry County</u>				
Republic	2%	12,801	12,537	
Total		12,801	12,537	
<u>Franklin County</u>				
Connell	2%	-	-	
Pasco	2%	4,329	4,199	
	2%	323,446	343,635	6.24%
Total		327,775	347,834	6.12%
<u>Grant County</u>				
Coulee City	2%	303,093	332,727	9.78%
Electric City	2%	3,000	1,734	
Ephrata	2%	20,154	41,957	108.19%
Grand Coulee	2%	45,432	36,583	
Moses Lake	2%	6,679	6,867	
Quincy	2%	338,297	347,482	2.72%
Soap Lake	2%	22,175	22,228	0.24%
	2%	11,002	12,604	14.56%
Total		749,831	802,182	6.98%
<u>Grays Harbor County</u>				
Westport	3%	1,162,021	1,243,958	7.05%
Ocean Shores	3%	188,774	219,266	16.15%
	3%	606,173	604,053	-0.35%
Total		1,956,968	2,067,277	5.64%
<u>Island County</u>				
Coupeville	2%	257,530	310,228	20.46%
Langley	2%	33,224	31,460	-5.31%
Oak Harbor	2%	77,688	78,410	0.93%
	2%	147,418	141,824	-3.79%
Total		515,860	561,922	8.93%
<u>Jefferson County</u>				
Port Townsend	2%	248,088	263,327	6.14%
	2%	254,252	266,979	5.01%
Total		502,339	530,306	5.57%

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
<u>King County</u>				
Auburn	1%	124,476	128,045	2.87%
Bellevue	3%	7,027,584	1,522,749	
Bothell	1%	106,384	106,552	0.16%
Des Moines	1%	111,227	110,621	-0.54%
Enumclaw	1%	15,504	18,990	22.48%
Federal Way	1%	299,711	290,363	-3.12%
Issaquah	1%	228,616	247,253	8.15%
Kent	1%	310,037	314,512	1.44%
Kirkland	1%	326,919	329,043	0.65%
North Bend	1%	14,143	14,294	1.07%
Pacific	1%	D	-	
Redmond	1%	443,113	550,371	24.21%
Renton	1%	375,192	514,105	37.02%
SeaTac	1%	1,787,273	1,854,303	3.75%
Snoqualmie	1%	D	3,742	
Tukwila	1%	733,313	822,583	12.17%
Woodinville	1%	100,606	118,972	18.26%
Total		12,004,098	6,946,499	-42.13%
<u>Kitsap County</u>				
Bainbridge Island	2%	265,489	295,163	11.18%
Bremerton	2%	120,577	129,474	7.38%
Port Orchard	2%	315,236	345,959	9.75%
Port Orchard	2%	54,932	57,237	4.20%
Poulsbo	2%	66,561	68,072	2.27%
Total		822,795	895,906	8.89%
<u>Kittitas County</u>				
Cle Elum	2%	523,239	593,697	13.47%
Cle Elum	2%	93,387	88,477	-5.26%
Ellensburg	2%	275,450	281,334	2.14%
Roslyn	2%	1,800	2,801	
South Cle Elum	2%	73	204	
Total		893,948	966,513	8.12%
<u>Klickitat County</u>				
Goldendale	2%	28,576	30,652	7.26%
Total		28,576	30,652	7.26%

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
<u>Lewis County</u>	2%	212,528	234,295	10.24%
Centralia	2%	98,645	94,414	-4.29%
Chehalis	2%	129,373	124,387	-3.85%
Morton	2%	1,388	8,328	
Toledo	2%	-	-	
Total		441,934	461,423	4.41%
<u>Lincoln County</u>		-	-	
<u>Mason County</u>	2%	195,956	246,344	25.71%
Shelton	2%	23,570	22,249	-5.60%
Total		219,526	268,594	22.35%
<u>Okanogan County</u>	2%	249,082	254,121	2.02%
Brewster	2%	4,205	5,251	
Conconully	2%	8,257	7,982	
Coulee Dam	2%	D	-	
Okanogan	2%	8,790	10,741	
Omak	2%	73,515	83,013	12.92%
Oroville	2%	14,788	15,813	6.93%
Pateros	2%	9,897	19,402	
Riverside	2%	-	-	
Tonasket	2%	2,963	2,891	
Twisp	2%	17,310	17,601	1.68%
Winthrop	3%	192,169	205,156	6.76%
Total		580,977	621,971	7.06%
<u>Pacific County</u>	2%	211,891	226,797	7.03%
Ilwaco	2%	25,106	26,301	4.76%
Long Beach	3%	420,306	458,619	9.12%
Total		657,303	711,716	8.28%
<u>Pend Oreille County</u>	2%	27,596	24,153	-12.48%
Cusick	2%	-	-	
Metaline Falls	2%	-	-	
Newport	2%	8,666	9,663	11.50%
Total		36,262	33,816	-6.75%
<u>Pierce County*</u>	2-5%	1,715,110	1,845,462	7.60%
Buckley	2-5%	15,547	15,790	1.56%
Eatonville	2-5%	D	-	
Fife	5%	585,480	577,415	-1.38%
Gig Harbor	2-5%	266,800	273,469	2.50%
Lakewood	5%	537,047	751,590	39.95%
Puyallup	5%	955,919	976,543	2.16%

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)
RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
Tacoma	2-5%	3,232,489	3,372,140	4.32%
Total		7,308,392	7,812,409	6.90%

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
<u>San Juan County</u>	2%	739,351	784,325	6.08%
Friday Harbor	2%	233,061	243,647	4.54%
Total		972,411	1,027,972	5.71%
<u>Skagit County</u>	2%	214,625	237,723	10.76%
Anacortes	2%	215,485	221,357	2.73%
Burlington	2%	157,362	158,599	0.79%
La Conner	2%	75,208	75,315	0.14%
Mount Vernon	2%	143,727	149,076	3.72%
Sedro Woolley	2%	15,935	18,105	13.62%
Total		822,342	860,176	4.60%
<u>Skamania County</u>	2%	64,231	67,580	5.22%
North Bonneville	2%	-	-	
Stevenson	2%	228,466	244,039	6.82%
Total		292,696	311,619	6.46%
<u>Snohomish County</u>	2%	2,778,234	2,869,557	3.29%
Total		2,778,234	2,869,557	3.29%
<u>Spokane County</u>	2%	3,310,165	3,477,032	5.04%
Airway Heights*	1.9-3.9%	51,475	56,376	9.52%
Spokane	3.3%	1,541,205	1,619,893	5.11%
Liberty Lake	1.3-3.3%	10,597	32,984	
Spokane Valley	1.3-3.3%	398,102	413,719	3.92%
Total		5,311,544	5,600,004	5.43%
<u>Stevens County</u>		-		
Chewelah	1%	4,426	4,626	
Colville	1.5%	47,215	49,454	4.74%
Northport	2%	-	-	
Total		51,641	54,080	4.72%
<u>Thurston County</u>				
Lacey	2%	240,613	235,639	-2.07%
Olympia	2%	479,577	506,025	5.51%
Tumwater	2%	169,242	169,195	-0.03%
Total		889,432	910,859	2.41%

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2017	2018	Percent Change
<u>Wahkiakum County</u>	2%	10,493	11,412	8.75%
Cathlamet	2%	3,398	3,553	
Total		13,892	14,965	7.73%
<u>Walla Walla County</u>	2%	45,041	49,873	10.73%
College Place	2%	1,046	2,731	
Walla Walla	2%	467,599	518,016	10.78%
Total		513,686	570,620	11.08%
<u>Whatcom County</u>	2%	367,483	429,727	16.94%
Bellingham	2%	833,117	892,593	7.14%
Blaine	2%	125,180	128,926	2.99%
Ferndale	2%	45,271	39,094	-13.64%
Lynden	2%	39,784	43,822	10.15%
Total		1,410,834	1,534,162	8.74%
<u>Whitman County</u>		-	-	
Colfax	2%	5,367	-	
Pullman	2%	305,103	313,577	2.78%
Total		310,469	313,577	1.00%
<u>Yakima County</u>				
Sunnyside	2%	61,243	59,959	-2.10%
Toppenish	2%	18,383	8,362	
Union Gap	2%	93,556	112,236	19.97%
Yakima	3%	988,273	979,854	-0.85%
Total		1,161,455	1,160,411	-0.09%

Summary Distributions of Special Local Hotel/Motel Taxes

	2017	2018	Percent Change
Total	49,681,929	47,112,562	-5.17%

Please note: Totals do not include the non disclosable data represented by "D" above

- = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

** Airway Heights less than 40 rooms/spaces = 1.9%; 40 or more rooms/spaces 3.9%.*

** Liberty Lake & Spokane Valley less than 40 rooms/spaces = 1.3%; 40 or more rooms/spaces 3.3%.*

** Cowlitz County less than 40 rooms/spaces = 2%; 40 or more rooms/spaces 3%.*

** Pierce County 25 or less rooms/spaces = 2% 26 or more rooms/spaces = 5%*