

## Spokane Valley Tourism Promotion Area (TPA) Lodging Charge Rate Change

**Effective January 1, 2023**, within the City of Spokane Valley 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:

Spokane Valley lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Spokane Valley	3213	\$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 Spokane Valley 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 Spokane Valley 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/TaxRateLookup](http://dor.wa.gov/TaxRateLookup).

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at [dor.wa.gov](http://dor.wa.gov) or call the Department of Revenue at 360-705-6705.