

Bellevue-Redmond Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective July 1, 2023, the City of Bellevue and the City of Redmond have adopted, by interlocal agreement and ordinance, to impose a special assessment (lodging charge) within their established TPA. The Bellevue-Redmond TPA (BRTPA) includes all areas within the incorporated city limits of Bellevue and Redmond. TPA lodging charge will be imposed at two dollars and fifty cents (\$2.50) 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:

Bellevue and Redmond lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Bellevue	1704	\$2.50 per lodging unit/night of stay
Bellevue Non-RTA	4004	\$2.50 per lodging unit/night of stay
Redmond	1724	\$2.50 per lodging unit/night of stay
Redmond Non-RTA	4024	\$2.50 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 Bellevue-Redmond TPA with forty (40) or more lodging units. This includes, but is not limited to, hotels, motels, bed and breakfast facilities, RV parks, campgrounds, private lodging houses, bunkhouses, dormitories, and educational institutions that sell lodging to persons other than students or employees.

Lodging Facilities that Do Not Report the Bellevue-Redmond TPA Lodging Charge:

If your lodging business has less than 40 lodging units, or is not within the boundaries of Redmond TPA, you do not need to report the TPA charge.

Specifically for the Bellevue-Redmond TPA, lodging charges shall not be imposed on lodging rooms for the following:

- Stays by airline crews under contract with Lodging Businesses subject to the TPA charge.
- Stays exceeding thirty (30) consecutive days.
- Stays pursuant to meetings, conventions, and events executed prior to the start of the BRTPA.

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.

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.