

Lodging Information Rates and Changes



Effective October 1 - December 31, 2024

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 the Lodging section of the Combined Excise Tax Return.

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). 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.

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). 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.

On the excise tax return, the TPA location code is the standard location code, not the lodging location codes.

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 October 1 - December 31, 2024

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 7.

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)
ADAMS						COLUMBIA					
Unincorp. Areas.....	0100	.080	.02			Unincorp. Areas	0700	.082			
Hatton.....	0101	.080	.02			Dayton	0701	.084	.02		
Lind.....	0102	.080	.02			Starbuck	0702	.082			
Othello	0103	.082	.02			COWLITZ					
Ritzville	0104	.080	.02			see pg 6 (6)					
Washtucna.....	0105	.080	.02			Unincorp. Areas.....	0800	0850	.077	.02/.03	
ASOTIN						Castle Rock.....	0801	0851	.079	.02/.03	
Unincorp. Areas.....	0200	.082	.02			Kalama	0802	0852	.080	.02/.03	
Asotin (City).....	0201	.082	.02			Kelso.....	0803	0853	.081	.02/.03	
Clarkston	0202	.084	.02			Longview.....	0804	0854	.081	.02/.03	
BENTON						Woodland	0805	0855	.079	.02/.03	
Unincorp. Areas.....	0300	.081				DOUGLAS					
Unincorp. PTBA*	0333	.087				Unincorp. Areas.....	0900	.078			
Benton City.....	0301	.087				Unincorp. PTBA*	0909	.084			
Kennewick	0302	.087	.02		3.00	Bridgeport.....	0901	.078			
Prosser	0303	.087	.02			E. Wenatchee.....	5902	.081	.04		
Zone A.....	0360					Mansfield	0903	.077			
Zone B.....	0361				1.00	Rock Island.....	0904	.084	.02		
Richland	0304	.087	.02		2.00	Waterville.....	0905	.084			
West Richland	0305	.087			3.00	FERRY					
CHELAN						Unincorp. Areas.....	1000	.080			
Unincorp. Areas.....	0400	.084	.02			Republic.....	1001	.080	.02		
Cashmere.....	0401	.084	.02			FRANKLIN					
Chelan (City).....	0402	.084	.03			Unincorp. Areas.....	1100	.081	.02		
Entiat	0403	.084	.02			Unincorp. PTBA*	1111	.087	.02		
Leavenworth.....	0404	.086	.03			Connell	1101	.083	.02		
Wenatchee	5405	.081	.04		2.00	Kahlotus.....	1102	.081	.02		
CLALLAM						Mesa.....	1103	.081	.02		
Unincorp. Areas.....	0500	.086	.02			Pasco.....	1104	.089	.02		3.00
Forks.....	0501	.086	.02			GARFIELD					
Port Angeles	0502	.089	.02			Unincorp. Areas.....	1200	.081			
Sequim	0503	.089	.02			Pomeroy	1201	.081			
CLARK						GRANT					
Unincorp. Areas.....	0600	.078	.02		2.00	Unincorp. Areas.....	1300	.082	.02		
Unincorp. PTBA*	0666	.085	.02		2.00	Coulee City.....	1301	.082	.02		
Cowlitz Tribe - Unincorp. Areas	0609	.078	.02		2.00	Electric City.....	1302	.082	.02		
Battle Ground	0601	.086	.02			Ephrata	1303	.084	.02		
Camas	0602	.085	.02			George.....	1304	.084	.02		
La Center.....	0603	.085	.02			Grand Coulee.....	1305	.084	.02		
Cowlitz Tribe - La Center ..	0611	.085	.02			Hartline	1306	.082	.02		
Ridgefield.....	0604	.087	.02			Krupp.....	1307	.082	.02		
Vancouver.....	0605	.087	.02		2.00	Mattawa	1308	.084	.02		
Washougal.....	0606	.085	.02			Moses Lake	1309	.085	.02		
Yacolt.....	0607	.085	.02			Quincy	1310	.082	.02		
						Royal City	1311	.082	.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)
PEND OREILLE (cont.)							SAN JUAN						
Ione.....	2602	.077		.02			Unincorp. Areas.....	2800	.084		.02		
Metaline.....	2603	.077		.02			Lummi Nation - Unincorp. Areas.....	2803	.084		.02		
Metaline Falls.....	2604	.077		.02			Friday Harbor.....	2801	.087		.02		
Newport.....	2605	.077		.02			SKAGIT						
PIERCE							Unincorp. Areas.....	2900	.082		.02		2.00
Unincorp. Areas.....	2700	5100	.095	.083	.02/.05	0.50	Swinomish Tribe - Unincorp. Skagit County.....	2909	.082		.02		2.00
Nisqually Tribe - Unincorp. Areas RTA.....	2725	5125	.095	.083	.02/.05	0.50	Unincorp. PTBA*.....	2929	.086		.02		2.00
Unincorp. Areas Non-RTA.....	4100	4400	.081	.079	.02/.05	0.50	Swinomish Tribe - Unincorp. Skagit County PTBA*.....	2931	.086		.02		2.00
Nisqually Tribe - Unincorp. Areas Non-RTA.....	4103	4403	.081	.079	.02/.05	0.50	Anacortes.....	2901	.088		.02		2.00
Puyallup Tribe - Unincorp. Areas Non-RTA.....	4105	4405	.081	.079	.02/.05	0.50	Burlington.....	2902	.086		.02		2.00
Puyallup Tribe - Unincorp. Areas PTBA* RTA.....	2745	5145	.101	.086	.02/.05	0.50	Concrete.....	2903	.086		.02		2.00
Unincorp. Areas Non-RTA HBZ±.....	2789	5189	.081	.079	.02/.05	0.50	Hamilton.....	2904	.086		.02		2.00
Unincorp. PTBA*.....	2727	5127	.101	.086	.02/.05	0.50	La Conner.....	2905	.086		.02		2.00
Unincorp. PTBA* Non-RTA.....	4127	4427	.087	.082	.02/.05	0.50	Swinomish Tribe - La Conner.....	2911	.086		.02		2.00
Unincorp. PTBA* HBZ±.....	2787	5187	.087	.082	.02/.05	0.50	Lyman.....	2906	.086		.02		2.00
Auburn/Pierce.....	2724	5124	.102	.086	.02/.05		Mount Vernon.....	2907	.088		.02		2.00
Bonney Lake.....	2701	5101	.095	.086	.02/.05		Sedro-Woolley.....	2908	.086		.02		2.00
Bonney Lake Non-RTA.....	4101	4401	.081	.080	.02/.05		SKAMANIA						
Buckley.....	2702	5102	.082	.080	.02/.05		Unincorp. Areas.....	3000	.077		.02		
Carbonado.....	2703	5103	.081	.079	.02/.05		North Bonneville.....	3001	.077		.02		
DuPont.....	2704	5104	.095	.086	.02/.05	0.50	Stevenson.....	3002	.077		.02		
Eatonville.....	2705	5105	.081	.079	.02/.05		SNOHOMISH						
Edgewood.....	2720	5120	.101	.086	.02/.05		Unincorp. Areas.....	3100	.093		.02		2.00
Puyallup Tribe - Edgewood.....	2739	5139	.101	.086	.02/.05		Unincorp. Areas Non-RTA.....	4200	.079		.02		2.00
Fife.....	5106	5106	.086	.086	.05	0.50	Stillaguamish Tribe - Unincorp. Areas Non-RTA.....	4201	.079		.02		2.00
Puyallup Tribe - Fife.....	5135	5135	.086	.086	.05		Unincorp. PTBA*.....	3131	.105		.02		2.00
Fircrest.....	2707	5107	.101	.086	.02/.05		Unincorp. PTBA* Non-RTA.....	4231	.091		.02		2.00
Gig Harbor.....	2708	5108	.089	.082	.02/.05	0.50	Stillaguamish Tribes - Unincorp. Areas PTBA* Non-RTA.....	4237	.091		.02		2.00
Gig Harbor HBZ ±.....	2788	5188	.089	.082	.02/.05	0.50	Tulalip Tribes - Unincorp. PTBA Non-RTA.....	4233	.091		.02		2.00
Lakewood.....	5121	5121	.086	.086	.05	1.00	Arlington.....	3101	.093		.02		2.00
Nisqually Tribe - Lakewood.....	5131	5131	.086	.086	.05	1.00	Stillaguamish Tribe - Arlington.....	3123	.093		.02		2.00
Milton/Pierce.....	2709	5109	.101	.086	.02/.05		Bothell/Snohomish.....	3120	.105		.02		2.00
Puyallup Tribe - Milton.....	2737	5137	.101	.086	.02/.05		Brier.....	3102	.105		.02		
Orting.....	2710	5110	.095	.086	.02/.05	1.00	Darrington.....	3103	.091		.02		
Pacific/Pierce.....	2723	5123	.102	.086	.02/.05	1.00	Edmonds.....	3104	.105		.02		2.00
Puyallup.....	5111	5111	.086	.086	.05		Everett.....	3105	.099		.02		2.00
Puyallup Tribe - Puyallup.....	5133	5133	.086	.086	.05		Everett Non-RTA.....	4205	.085		.02		2.00
Roy.....	2712	5112	.082	.079	.02/.05		Gold Bar.....	3106	.091		.02		
Ruston.....	2713	5113	.101	.086	.02/.05		Granite Falls.....	3107	.091		.02		
South Prairie.....	2714	5114	.081	.079	.02/.05	0.50	Index.....	3108	.091		.02		
Steilacoom.....	2715	5115	.101	.086	.02/.05	1.50	Lake Stevens.....	3109	.093		.02		
Sumner.....	2716	5116	.095	.086	.02/.05	1.00	Lynnwood.....	5210	.105		.02		2.00
Tacoma.....	2717	5117	.103	.086	.02/.05								
Puyallup Tribe - Tacoma.....	2741	5141	.103	.086	.02/.05								
University Place.....	2719	5119	.101	.086	.02/.05								
Wilkeson.....	2718	5118	.081	.079	.02/.05								

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)
SNOHOMISH (cont.)						THURSTON					
Marysville.....	3111	.094	.02		2.00	Unincorp. Areas.....	3400	.083			2.00
Stillaguamish Tribe - Marysville	3125	.094	.02		2.00	Chehalis Tribes - Unincorp. Areas	3409	.083			2.00
Tulalip Tribes - Marysville.....	3121	.094	.02		2.00	Nisqually Tribe - Unincorp. Areas	3415	.083			2.00
Mill Creek.....	5219	.105	.02			Squaxin Tribe - Unincorp. Areas	3413	.083			2.00
Monroe	3112	.094	.02		2.00	Unincorp. Areas PTBA*	3434	.095			2.00
Mountlake Terrace.....	3113	.105	.02		2.00	Nisqually Tribe - Unincorp. Areas PTBA*	3417	.095			2.00
Mukilteo	5214	.105	.02		2.00	Bucoda	3401	.083			
Snohomish (City)	3115	.093	.02			Lacey	3402	.097	.02		2.00
Stanwood	3116	.093	.02			Nisqually Tribe - Lacey.....	3419	.097	.02		2.00
Sultan	3117	.091	.02			Olympia	3403	.098	.02		2.00
Woodway	3118	.105	.02			Rainier	3404	.083			
SPOKANE											
Zone A	3256				5.00	Tenino	3405	.083			
Zone B	3257				5.00	Tumwater	3406	.097	.02		2.00
Zone C	3258				1.00	Chehalis Tribe - Tumwater	3411	.097	.02		2.00
Unincorp. Areas	3200	.081	.02			Yelm	3407	.095			2.00
Unincorp. PTBA*	3232	.089	.02			WAHKIAKUM					
Airway Heights:						Unincorp. Areas.....	3500	.078	.02		
Less than 40 rooms/spaces	3201	.092	.019			Cathlamet	3501	.078	.02		
40 or more rooms/spaces ..	5301	.081	.039			WALLA WALLA					
Kalispel Tribe - Airway Heights:						Unincorp. Areas	3600	.081	.02		
Less than 40 rooms/spaces	3215	.092	.019			Unincorp. PTBA*	3638	.087	.02		
40 or more rooms/spaces ..	5315	.081	.039			College Place.....	3601	.088	.02		
Cheney	3202	.089	.02			Prescott	3602	.081	.02		
Deer Park	3203	.081	.02			Waitsburg	3603	.083	.02		
Fairfield	3204	.081	.02			Walla Walla (City)	3604	.089	.02		
Latah	3205	.081	.02			Zone A	3660				2.00
Liberty Lake						Zone B	3661				1.75
Less than 40 rooms/spaces	3212	.090	.013			WHATCOM					
40 or more rooms/spaces..	5312	.087	.033			Unincorp. Areas.....	3700	.082	.02		3.00
Zone E**	3254				2.00	Lummi Nation - Unincorp. Areas	3711	.082	.02		3.00
Zone F**	3255				0.50	Unincorp. PTBA*	3737	.088	.02		3.00
Medical Lake	3206	.089	.02			Lummi Nation - Unincorp. Areas PTBA*	3739	.088	.02		3.00
Millwood	3207	.089	.02			Bellingham.....	3701	.090	.02		3.00
Rockford	3208	.081	.02			Lummi Nation - Bellingham	3713	.090	.02		3.00
Spangle	3209	.081	.02			Blaine.....	3702	.090	.02		
Spokane (City).....	3210	.090				Everson	3703	.088	.02		
40 or more rooms/spaces.....	5310	.088	.033			Ferndale	3704	.090	.02		
Spokane Valley						Lummi Nation - Ferndale	3709	.090	.02		
Less than 40 rooms/spaces.	3213	.089	.013			Lynden.....	3705	.090	.02		
40 or more rooms/spaces..	5313	.087	.033		4.00	Nooksack.....	3706	.088	.02		
Waverly	3211	.081	.02			Sumas	3707	.088	.02		
STEVENS						WHITMAN					
Unincorp. Areas.....	3300	.080				Unincorp. Areas.....	3800	.079			
Chewelah.....	3301	.080	.01			Albion.....	3801	.079			
Colville.....	3302	.080	.015			Colfax	3802	.079	.02		
Kettle Falls.....	3303	.080				Colton	3803	.079			
Marcus.....	3304	.080									
Northport.....	3305	.080	.02								
Springdale	3306	.080									

see pg 4 (5)

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/MI (2)	Convention Center	TPA (3)
WHITMAN (cont.)					
Endicott	3804	.079			
Farmington	3805	.079			
Garfield	3806	.079			
La Crosse	3807	.079			
Lamont	3808	.079			
Malden	3809	.079			
Oakesdale	3810	.079			
Palouse	3811	.079			
Pullman	3812	.079	.02		
Rosalia	3813	.079			
St. John	3814	.079			
Tekoa	3815	.079			
Uniontown	3816	.079			
YAKIMA					
Unincorp. Areas	3900	.080		4.00	
Grandview	3901	.080			
Granger	3902	.080			
Harrah	3903	.080			
Mabton	3904	.080			
Moxee City	3905	.080			
Naches	3906	.080			
Selah	3907	.083		2.00	
Sunnyisde	3908	.082	.02		
Tieton	3909	.080			
Toppenish	3910	.080	.02		
Union Gap.....	3911	.082	.02	4.00	
Wapato	3912	.080			
Yakima (City)	3913	.083	.03	4.00	
Zillah	3914	.080	.02		
KING					
Unincorp. Areas.....	5000	.097		1700	5000 .028
Unincorp. Non-RTA..	4300	.085		4000	4300 .028
Algona.....	5001	.097		1701	5001 .028
Auburn/King.....	5002	.087	.01	1702	5002 .028
Auburn/King Non-RTA	4302	.083	.01	4002	4302 .028
Beaux Arts Village.....	5003	.097		1703	5003 .028
Bellevue.....	5004	.087		1704	5004 .058 2.50
Bellevue Non-RTA....	4304	.083		4004	4304 .058 2.50
Black Diamond.....	5005	.085		1705	5005 .028
Bothell/King.....	5006	.087	.01	1706	5006 .028
Burien.....	5034	.097		1734	5034 .028
Carnation.....	5007	.085		1707	5007 .028
Clyde Hill.....	5008	.097		1708	5008 .028
Covington.....	5012	.086		1712	5012 .028
Des Moines.....	5009	.087	.01	1709	5009 .028 2.00
Duvall.....	5010	.087		1710	5010 .028
Enumclaw.....	5011	.083	.01	1711	5011 .028
Federal Way.....	5032	.087	.01	1732	5032 .028

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/MI (2)	Convention Center	TPA (3)
KING (cont.)					
Puyallup Tribe - Federal Way	5041	.087	.038		
Hunts Point	5013	.097		1713	5013 .028
Issaquah	5014	.087	.01	1714	5014 .028
Issaquah Non-RTA....	4314	.083	.01	4014	4314 .028
Kenmore	5038	.097		1738	5038 .028
Kent	5015	.087	.01	1715	5015 .028
Kent Non-RTA	4315	.083	.01	4015	4315 .028
Kirkland	5016	.087	.01	1716	5016 .028
Lake Forest Park	5017	.097		1717	5017 .028
Maple Valley.....	5020	.085		1720	5020 .028
Medina	5018	.097		1718	5018 .028
Mercer Island	5019	.097		1719	5019 .028
Milton/King	5031	.097		1731	5031 .028
Newcastle	5036	.097		1736	5036 .028
Newcastle Non-RTA...	4336	.085		4036	4336 .028
Normandy Park	5021	.097		1721	5021 .028
North Bend	5022	.083	.01	1722	5022 .028
Pacific/King	5023	.087	.01	1723	5023 .028
Redmond	5024	.087	.01	1724	5024 .028 2.50
Redmond Non-RTA..	4324	.083	.01	4024	4324 .028 2.50
Renton	5025	.087	.01	1725	5025 .028
Renton Non-RTA	4325	.083	.01	4025	4325 .028
Sammamish	5039	.097		1739	5039 .028
Sammamish Non-RTA	4339	.085		4039	4339 .028
Seatac	5033	.087	.01	1733	5033 .028 2.00
Seattle	5026	.087		1726	5026 .07
				6026	
Shoreline.....	5037	.097		1737	5037 .028
Skykomish.....	1727 5027	.088 .085		1727	.028
Snoqualmie.....	5028	.083	.01	1728	5028 .028
Tukwila.....	5029	.087	.01	1729	5029 .028 2.00
Woodinville.....	5035	.087	.01	1735	5035 .028
Woodinville Non-RTA	4335	.083	.01	4035	4335 .028
Yarrow Point.....	5030	.097		1730	5030 .028

Footnotes:

- (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 360-705-6705.*
- (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) **Special Hotel/Motel (Pierce County):**
25 or less rooms/spaces = .02
26 or more rooms/spaces = .05
Fife, Lakewood and Puyallup = .05
- (5) **Special Hotel/Motel (Colfax):**
30 or more rooms/spaces = .02
- (6) **Special Hotel/Motel (Cowlitz County):**
Less than 40 rooms/spaces = .02
40 or more rooms/spaces = .03

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* PTBA - Public Transportation Benefit Area

Spokane County TPA Zones A through C: lodging businesses with 40 or more rooms within all unincorporated areas of Spokane County and the City of Spokane have adopted to impose a TPA charge based on zone. The TPA lodging charge per zone is specified in the [Spokane County TPA Lodging Charge Rate Change Notice](#), effective 1/1/2024.

**Liberty Lake Zone E: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue greater than \$500K need to collect a TPA charge of \$2.00 per room per night.

**Liberty Lake Zone F: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue less than \$500K need to collect a TPA charge of \$0.50 per room per night.