

Lodging Information Rates and Changes



Effective April 1 - June 30, 2025

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.

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)
PACIFIC							PIERCE (cont.)						
Unincorp. Areas	2500	.082		.02			Tacoma	2717	5117	.103	.086	.02/.05	1.50
Ilwaco	2501	.082		.02			Puyallup Tribe - Tacoma	2741	5141	.103	.086	.02/.05	1.00
Long Beach	2502	.084		.03			University Place	2719	5119	.101	.086	.02/.05	
Raymond	2503	.082		.02			Wilkeson	2718	5118	.081	.079	.02/.05	
South Bend	2504	.082		.02			SAN JUAN (Eff. 4/1/25)						
PEND OREILLE							Unincorp. Areas	2800		.085		.02	
Unincorp. Areas	2600	.077		.02			Lummi Nation - Unincorp. Areas	2803		.085		.02	
Kalispel Tribe - Unincorp. Pend Oreille County	2607	.077		.02			Friday Harbor	2801		.088		.02	
Cusick	2601	.077		.02			SKAGIT						
Ione	2602	.077		.02			Unincorp. Areas	2900		.082		.02	2.00
Metaline	2603	.077		.02			Swinomish Tribe - Unincorp. Skagit County	2909		.082		.02	2.00
Metaline Falls	2604	.077		.02			Unincorp. PTBA*	2929		.086		.02	2.00
Newport	2605	.077		.02			Swinomish Tribe - Unincorp. Skagit County PTBA*	2931		.086		.02	2.00
PIERCE							Anacortes	2901		.088		.02	2.00
Unincorp. Areas	2700	5100	.095	.083	.02/.05	0.50	Burlington	2902		.087		.02	2.00
Nisqually Tribe - Unincorp. Areas RTA	2725	5125	.095	.083	.02/.05	0.50	Concrete	2903		.086		.02	2.00
Unincorp. Areas Non-RTA	4100	4400	.081	.079	.02/.05	0.50	Hamilton	2904		.086		.02	2.00
Nisqually Tribe - Unincorp. Areas Non-RTA	4103	4403	.081	.079	.02/.05	0.50	La Conner	2905		.087		.02	2.00
Puyallup Tribe - Unincorp. Areas Non-RTA	4105	4405	.081	.079	.02/.05	0.50	Swinomish Tribe - La Conner	2911		.087		.02	2.00
Puyallup Tribe - Unincorp. Areas PTBA* RTA	2745	5145	.101	.086	.02/.05	0.50	Lyman	2906		.086		.02	2.00
Unincorp. Areas Non-RTA HBZ±	2789	5189	.081	.079	.02/.05	0.50	Mount Vernon	2907		.088		.02	2.00
Unincorp. PTBA*	2727	5127	.101	.086	.02/.05	0.50	Sedro-Woolley	2908		.086		.02	2.00
Unincorp. PTBA* Non-RTA	4127	4427	.087	.082	.02/.05	0.50	SKAMANIA						
Unincorp. PTBA* HBZ±	2787	5187	.087	.082	.02/.05	0.50	Unincorp. Areas	3000		.077		.02	
Auburn/Pierce	2724	5124	.102	.086	.02/.05	0.50	North Bonneville	3001		.077		.02	
Bonney Lake	2701	5101	.095	.086	.02/.05		Stevenson	3002		.077		.02	
Bonney Lake Non-RTA	4101	4401	.081	.080	.02/.05		SNOHOMISH						
Buckley	2702	5102	.082	.080	.02/.05		Unincorp. Areas	3100		.093		.02	2.00
Carbonado	2703	5103	.081	.079	.02/.05		Unincorp. Areas Non-RTA ...	4200		.079		.02	2.00
DuPont	2704	5104	.096	.086	.02/.05	0.50	Stillaguamish Tribe - Unincorp. Areas Non-RTA ...	4201		.079		.02	2.00
Eatonville	2705	5105	.081	.079	.02/.05		Unincorp. PTBA*	3131		.105		.02	2.00
Edgewood	2720	5120	.101	.086	.02/.05		Unincorp. PTBA* Non-RTA	4231		.091		.02	2.00
Puyallup Tribe - Edgewood	2739	5139	.101	.086	.02/.05		Stillaguamish Tribes - Unincorp. Areas PTBA* Non-RTA	4237		.091		.02	2.00
Fife	5106	5106	.086	.086	.05	0.50	Tulalip Tribes - Unincorp. PTBA Non-RTA	4233		.091		.02	2.00
Puyallup Tribe - Fife	5135	5135	.086	.086	.05	0.50	Arlington	3101		.093		.02	2.00
Fircrest	2707	5107	.101	.086	.02/.05	0.50	Stillaguamish Tribe - Arlington	3123		.093		.02	2.00
Gig Harbor	2708	5108	.091	.082	.02/.05	1.00	Bothell/Snohomish	3120		.105		.02	2.00
Gig Harbor HBZ±	2788	5188	.091	.082	.02/.05	1.00	Brier	3102		.105		.02	
Lakewood	5121	5121	.086	.086	.05	1.00	Darrington	3103		.091		.02	
Nisqually Tribe - Lakewood	5131	5131	.086	.086	.05	1.00	Edmonds	3104		.105		.02	2.00
Milton/Pierce	2709	5109	.101	.086	.02/.05		Everett	3105		.099		.02	2.00
Puyallup Tribe - Milton	2737	5137	.101	.086	.02/.05		Everett Non-RTA	4205		.085		.02	2.00
Orting	2710	5110	.095	.086	.02/.05		Gold Bar	3106		.091		.02	
Pacific/Pierce	2723	5123	.102	.086	.02/.05		Granite Falls	3107		.091		.02	
Puyallup	5111	5111	.086	.086	.05	1.00	Index	3108		.091		.02	
Puyallup Tribe - Puyallup	5133	5133	.086	.086	.05	1.00	Lake Stevens	3109		.093		.02	
Roy	2712	5112	.082	.079	.02/.05		Lynnwood	5210		.105		.02	2.00
Ruston	2713	5113	.101	.086	.02/.05								
South Prairie	2714	5114	.081	.079	.02/.05								
Steilacoom	2715	5115	.101	.086	.02/.05								
Sumner	2716	5116	.095	.086	.02/.05	0.50							

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	.080	.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	.088		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	.086		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.