

Lodging Information Rates and Changes



Effective July 1 - September 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)
GRANT (cont.)						LEWIS					
Moses Lake	1309	.085	.02			Unincorp. Areas	2100	.080	.02		
Colville Tribes - Moses Lake.....	1329	.085	.02			Chehalis Tribes - Unincorp. Areas	2111	.080	.02		
Quincy	1310	.082	.02			Centralia	2101	.084	.02		2.00
Royal City	1311	.082	.02			Chehalis.....	2102	.084	.02		2.00
Soap Lake	1312	.084	.02			Morton	2103	.080	.02		
Warden	1313	.082	.02			Mossyrock	2104	.080	.02		
Wilson Creek	1315	.082	.02			Napavine	2105	.081	.02		
GRAYS HARBOR						Pe Ell	2106	.080	.02		
Unincorp. Areas.....	1400	.089	.03			Toledo	2107	.080	.02		
Chehalis Tribes - Unincorp. Areas	1411	.089	.03			Vader	2108	.080	.02		
Aberdeen	5501	.090	.03			Winlock	2109	.080	.02		
Cosmopolis.....	1402	.089	.03			LINCOLN					
Elma	1403	.089	.03			Unincorp. Areas	2200	.080	.02		
Hoquiam	1404	.089	.03			Almira	2201	.080	.02		
McCleary	1405	.089	.03			Creston.....	2202	.080	.02		
Montesano.....	1406	.089	.03			Davenport.....	2203	.080	.02		
Oakville.....	1407	.089	.03			Harrington.....	2204	.080	.02		
Chehalis Tribes - Oakville...	1413	.089	.03			Odessa	2205	.080	.02		
Ocean Shores.....	5509	.090	.03			Reardan.....	2206	.080	.02		
Westport	1408	.089	.03			Sprague.....	2207	.080	.02		
ISLAND						Wilbur	2208	.080	.02		
Unincorp. Areas.....	1500	.088	.02			MASON					
Coupeville.....	1501	.088	.02			Unincorp. Areas	2300	.086	.02		
Langley	1502	.090	.02			Squaxin Tribe - Unincorp. Areas	2303	.086	.02		
Oak Harbor.....	1503	.090	.02			Shelton	2301	.089	.02		
JEFFERSON						OKANOGAN					
Unincorp. Areas.....	1600	.092	.02			Unincorp. Areas	2400	.080	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.092	.02			Colville Tribes - Unincorp. Areas.....	2425	.080	.02		
Port Townsend.....	1601	.094	.02			Unincorp. PTBA*	2424	.084	.02		
KING SEE PAGE 6						Colville Tribes - Unincorp. PTBA*.....	2427	.084	.02		
KITSAP						Brewster	2401	.084	.02		
Unincorp. Areas	1800	.092	.02			Conconully.....	2402	.084	.02		
Suquamish Tribe - Unincorp. Kitsap County ...	1805	.092	.02			Coulee Dam.....	2403	.080	.02		
Bainbridge Island.....	1804	.092	.02			Colville Tribes - Coulee Dam.....	2429	.080	.02		
Bremerton.....	1801	.092	.02			Elmer City	2404	.080	.02		
Suquamish Tribe - Bremerton	1807	.092	.02			Nespelem	2405	.080	.02		
Port Orchard	1802	.093	.02			Colville Tribes - Nespelem	2431	.080	.02		
Poulsbo.....	1803	.093	.02			Okanogan (City)	2406	.085	.02		
KITITITAS						Colville Tribes - Okanogan (City).....	2433	.085	.02		
Unincorp. Areas.....	1900	.083	.02			Omak	2407	.085	.02		
Cle Elum.....	1901	.083	.02			Colville Tribes - Omak.....	2435	.085	.02		
Ellensburg.....	1902	.086	.02			Oroville	2408	.084	.02		
Kittitas (City).....	1903	.083	.02			Pateros	2409	.086	.02		
Roslyn	1904	.083	.02			Riverside.....	2410	.084	.02		
South Cle Elum.....	1905	.083	.02			Tonasket.....	2411	.085	.02		
KLUCKITAT						Twisp	2412	.087	.02		
Unincorp. Areas	2000	.075				Winthrop	2413	.085	.03		
Bingen	2001	.075									
Goldendale	2002	.075	.02								
White Salmon	2003	.076									

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. 7/1/25)						
PEND OREILLE							Unincorp. Areas.....	2800	.0835		.02		
Unincorp. Areas.....	2600	.077		.02			Lummi Nation - Unincorp. Areas.....	2803	.0835		.02		
Kalispel Tribe - Unincorp. Pend Oreille County.....	2607	.077		.02			Friday Harbor.....	2801	.0865		.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 (Eff. 7/1/25)						
Unincorp. PTBA* HBZ ±.....	2787	5187	.087	.082	.02/.05	0.50	Unincorp. Areas.....	3000	.077		.02		
Auburn/Pierce.....	2724	5124	.102	.086	.02/.05		North Bonneville.....	3001	.077		.02		
Bonney Lake.....	2701	5101	.095	.086	.02/.05		Stevenson.....	3002	.080		.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		Arlington.....	3101	.093		.02		2.00
Fircrest.....	2707	5107	.101	.086	.02/.05		Stillaguamish Tribe - Arlington.....	3123	.093		.02		2.00
Gig Harbor.....	2708	5108	.091	.082	.02/.05	0.50	Bothell/Snohomish.....	3120	.105		.02		2.00
Gig Harbor HBZ ±.....	2788	5188	.091	.082	.02/.05	0.50	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				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	.02		2.00
Stillaguamish Tribe - Marysville	3125	.094	.02		2.00	Chehalis Tribes - Unincorp. Areas	3409	.083	.02		2.00
Tulalip Tribes - Marysville.....	3121	.094	.02		2.00	Nisqually Tribe - Unincorp. Areas	3415	.083	.02		2.00
Mill Creek.....	5219	.105	.02			Squaxin Tribe - Unincorp. Areas	3413	.083	.02		2.00
Monroe	3112	.094	.02		2.00	Unincorp. Areas PTBA*	3434	.095	.02		2.00
Mountlake Terrace.....	3113	.105	.02		2.00	Nisqually Tribe - Unincorp. Areas PTBA*	3417	.095	.02		2.00
Mukilteo	5214	.105	.02		2.00	Bucoda	3401	.083	.02		
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	.02		
SPOKANE						Tenino	3405	.083	.02		
Zone A	3256			40 or more rooms/spaces	5.00	Tumwater	3406	.097	.02		2.00
Zone B	3257				5.00	Chehalis Tribe - Tumwater	3411	.097	.02		2.00
Zone C	3258				1.00	Squaxin Tribe - Tumwater	3421	.097	.02		2.00
Unincorp. Areas	3200	.081	.02			Yelm	3407	.095	.02		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		3.00
Latah	3205	.081	.02			WHATCOM					
Liberty Lake						Unincorp. Areas	3700	.082	.02		3.00
Less than 40 rooms/spaces	3212	.090	.013			Lummi Nation - Unincorp. Areas	3711	.082	.02		3.00
40 or more rooms/spaces..	5312	.087	.033			Unincorp. PTBA*	3737	.088	.02		3.00
Zone E**	3254				2.00	Lummi Nation - Unincorp. Areas PTBA*	3739	.088	.02		3.00
Zone F**	3255				0.50	Bellingham.....	3701	.090	.02		3.00
Medical Lake	3206	.089	.02			Lummi Nation - Bellingham	3713	.090	.02		3.00
Millwood	3207	.089	.02			Blaine.....	3702	.090	.02		
Rockford	3208	.081	.02			Everson	3703	.088	.02		
Spangle	3209	.081	.02			Ferndale	3704	.090	.02		
Spokane (City).....	3210	.091				Lummi Nation - Ferndale	3709	.090	.02		
40 or more rooms/spaces.....	5310	.088	.033		4.00	Lynden.....	3705	.091	.02		
Spokane Valley						Nooksack.....	3706	.088	.02		
Less than 40 rooms/spaces.	3213	.089	.013			Sumas	3707	.088	.02		
40 or more rooms/spaces..	5313	.087	.033			WHITMAN					
Waverly	3211	.081	.02			Unincorp. Areas.....	3800	.079			
STEVENS						Albion.....	3801	.079			
Unincorp. Areas.....	3300	.080				Colfax	3802	.079	.02		
Chewelah.....	3301	.080	.01			Colton	3803	.079			
Colville	3302	.080	.015								
Kettle Falls.....	3303	.080									
Marcus.....	3304	.080									
Northport.....	3305	.080	.02								
Springdale	3306	.080									

see pg 7 (5)

Location		Lodging				Location		Lodging					
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)		
WHITMAN (cont.)						KING (cont.)							
Endicott	3804	.079	.02			Puyallup Tribe - Federal Way	5041	.087	.038				
Farmington	3805	.079				Hunts Point	5013	.097	1713	5013	.028		
Garfield	3806	.079				Issaquah	5014	.087	.01	1714	5014	.028	
La Crosse	3807	.079				Issaquah Non-RTA.....	4314	.083	.01	4014	4314	.028	
Lamont.....	3808	.079				Kenmore	5038	.097	1738	5038	.028		
Malden	3809	.079				Kent	5015	.087	.01	1715	5015	.028	
Oakesdale	3810	.079				Kent Non-RTA	4315	.083	.01	4015	4315	.028	
Palouse	3811	.079				Kirkland	5016	.087	.01	1716	5016	.028	
Pullman	3812	.080				Lake Forest Park	5017	.097	1717	5017	.028		
Rosalia	3813	.079				Maple Valley.....	5020	.086	1720	5020	.028		
St. John	3814	.079	Medina	5018	.097	1718	5018	.028					
Tekoa	3815	.079	Mercer Island	5019	.097	1719	5019	.028					
Uniontown	3816	.079	Milton/King	5031	.097	1731	5031	.028					
YAKIMA						Newcastle	5036	.097	1736	5036	.028		
Unincorp. Areas	3900	.080	.02		4.00	Newcastle Non-RTA...	4336	.085	4036	4336	.028		
Grandview	3901	.080				Normandy Park	5021	.097	1721	5021	.028		
Granger	3902	.080				North Bend	5022	.083	.01	1722	5022	.028	
Harrah	3903	.080				Pacific/King	5023	.087	.01	1723	5023	.028	
Mabton	3904	.080				Redmond	5024	.087	.01	1724	5024	.028	
Moxee City	3905	.080				Redmond Non-RTA..	4324	.083	.01	4024	4324	.028	
Naches	3906	.080				Renton	5025	.087	.01	1725	5025	.028	
Selah	3907	.083				Renton Non-RTA	4325	.083	.01	4025	4325	.028	
Sunnyisde	3908	.082				Sammamish	5039	.097	1739	5039	.028		
Tieton	3909	.080				Sammamish Non-RTA	4339	.085	4039	4339	.028		
Toppenish	3910	.080	.02	4.00	Seatac	5033	.087	.01	1733	5033	.028		
Union Gap.....	3911	.082	.02		Seattle	5026	.087	1726	5026	.07			
Wapato	3912	.080			Shoreline.....	5037	.097	6026	5037	.028			
Yakima (City)	3913	.083	.03		Skykomish.....	1727 5027	.088 .085	1727		.028			
Zillah	3914	.080	.02		Snoqualmie.....	5028	.083	.01	1728	5028	.028		
KING						Tukwila.....	5029	.087	.01	1729	5029	.028	
Unincorp. Areas.....	5000	.097	1700		5000	.028	Woodinville.....	5035	.087	.01	1735	5035	.028
Unincorp. Non-RTA..	4300	.085	4000		4300	.028	Woodinville Non-RTA	4335	.083	.01	4035	4335	.028
Algona.....	5001	.097	1701		5001	.028	Yarrow Point.....	5030	.097	1730	5030	.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							
Bellevue Non-RTA.....	4304	.083		4004	4304	.058							
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							
Duvall.....	5010	.087		1710	5010	.028							
Enumclaw.....	5011	.084	.009	1711	5011	.028							
Federal Way.....	5032	.087	.01	1732	5032	.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.