

## WASHINGTON STATE DEPARTMENT OF REVENUE LODGING SPECIAL NOTICE

## King County Local Law Enforcement Programs Tax Effective January 1, 2026

**Effective January 1, 2026,** local sales and use tax within some King County locations will increase one-tenth of one percent (.001). The tax will be used for local law enforcement programs.

Businesses must collect the appropriate new rate of sales tax for sales of lodging.

Lodging Locations	Location Code	Retail Sales Tax Rate	Location Code Convention Center	Convention & Trade Center Tax	Total Combined Tax Rate
Unincorp. Non-RTA	4300	.086	4000/4300	.028	.114
*Black Diamond	5005	.087	1705/5005	.028	.115
Carnation	5007	.086	1707/5007	.028	.114
Covington	5012	.089	1712/5012	.028	.117
*Duvall	5010	.089	1710/5010	.028	.117
Maple Valley	5020	.087	1720/5020	.028	.115
Newcastle Non-RTA	4336	.086	4036/4336	.028	.114
Sammamish Non-RTA	4339	.086	4039/4339	.028	.114
Skykomish	1727/5027	.089/.086	1727/5027	.028	.089/.114

<sup>\*</sup>In addition to the .001 Local Law Enforcement Programs tax for King County, some cities have also imposed the tax beginning January 1, 2026, for a total rate increase of two-tenths of one percent (.002).

## **Definition of Lodging Businesses:**

"Lodging businesses," for the purpose of this reporting change, means a business that furnishes lodging taxable by the State of Washington under RCW 67.28.180.

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, please go to our web site at dor.wa.gov or call the Department of Revenue at 360-705-6705.

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For tax assistance or to request this document in an alternate format please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.