Department of Revenue Washington State

Lodging local sales tax change: Multiple locations within King County

Transportation Tax

At the request of the Department of Revenue (DOR) and after discussions between DOR and King County (County), the County has amended two ordinances which affect the transportation tax and its impact on lodging businesses.

Effective April 1, 2026, local lodging sales and use tax for lodging businesses in multiple locations within King County will increase three-tenths of one percent (.003). The tax will be used for transportation.

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

New rate information

Lodging location Code	Location name	Property information	LINE 45 Local sales tax Location code	Retail sales tax rate	LINE 47 Transient rental Location Code	LINE 48 Convention center tax Location code	LINE 48 Convention center tax Rate	Total lodging tax rate [1]
5005	Black Diamond - Lodging	59 or fewer units	5005	0.090	1705	5005	0.028	0.1180
5005	Black Diamond - Lodging	60 or more units	5005	0.090	1705	1705	0.028	0.1180
5007	Carnation - Lodging	59 or fewer units	5007	0.089	1707	5007	0.028	0.1170
5007	Carnation - Lodging	60 or more units	5007	0.089	1707	1707	0.028	0.1170
5012	Covington - Lodging	59 or fewer units	5012	0.092	1712	5012	0.028	0.1200
5012	Covington - Lodging	60 or more units	5012	0.092	1712	1712	0.028	0.1200
5010	Duvall - Lodging	59 or fewer units	5010	0.092	1710	5010	0.028	0.1200
5010	Duvall - Lodging	60 or more units	5010	0.092	1710	1710	0.028	0.1200
4300	King Co - Lodging Non-RTA	59 or fewer units	4300	0.089	4000	4300	0.028	0.1170
4300	King Co - Lodging Non-RTA	60 or more units	4300	0.089	4000	4000	0.028	0.1170
5020	Maple Valley - Lodging	59 or fewer units	5020	0.090	1720	5020	0.028	0.1180
5020	Maple Valley - Lodging	60 or more units	5020	0.090	1720	1720	0.028	0.1180
4336	Newcastle-Lodging Non-RTA	59 or fewer units	4336	0.089	4036	4336	0.028	0.1170
4336	Newcastle-Lodging Non-RTA	60 or more units	4336	0.089	4036	4036	0.028	0.1170

Lodging location Code	Location name	Property information	LINE 45 Local sales tax Location code	Retail sales tax rate	LINE 47 Transient rental Location Code	LINE 48 Convention center tax Location code	LINE 48 Convention center tax Rate	Total lodging tax rate [1]
4339	Sammamish - Lodging Non-RTA	59 or fewer units	4339	0.089	4039	4339	0.028	0.1170
4339	Sammamish - Lodging Non-RTA	60 or more units	4339	0.089	4039	4039	0.028	0.1170
5027	Skykomish - Lodging	60 or more units	5027	0.089	1727	1727	0.028	0.1170

Footnotes

1. Combined sales tax includes the 6.5% state rate, the local rate.

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, use our Tax Rate Lookup Tool located at dor.wa.gov/TaxRateLookup.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location(s) within the last four years.

Questions

If you have questions, call 360-705-6705. For more information on sales tax rate changes, visit our website at dor.wa.gov/local-sales-and-use-tax.

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