



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, the local sales tax (line code 45) for lodging businesses in multiple locations within King County will have an increase of two-tenths of one percent (.002) and a decrease of two-tenths of one percent (.002) in Special hotel-motel tax (Line code 70).

The rate charged to lodging customers is not changing. This is a change to the components of the tax rate only. This change only affects lodging businesses.

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

Revised 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 70 Special hotel-motel tax location code	LINE 70 Special hotel-motel tax rate	LINE 48 Convention center tax location code	LINE 48 Convention center tax rate	Total lodging tax rate ¹
4302	Auburn/King - Lodging Non-RTA	59 or fewer units	4302	0.085	4002	4002	0.008	4302	0.028	0.1210
4302	Auburn/King - Lodging Non-RTA	60 or more units	4302	0.085	4002	4002	0.008	4002	0.028	0.1210
5002	Auburn/King - Lodging RTA	59 or fewer units	5002	0.089	1702	1702	0.008	5002	0.028	0.1250
5002	Auburn/King - Lodging RTA	60 or more units	5002	0.089	1702	1702	0.008	1702	0.028	0.1250
5009	Des Moines - Lodging	59 or fewer units	5009	0.089	1709	1709	0.008	5009	0.028	0.1250
5009	Des Moines – Lodging	60 or more units	5009	0.089	1709	1709	0.008	1709	0.028	0.1250
5016	Kirkland - Lodging	59 or fewer units	5016	0.089	1716	1716	0.008	5016	0.028	0.1250
5016	Kirkland - Lodging	60 or more units	5016	0.089	1716	1716	0.008	1716	0.028	0.1250

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5023	Pacific/King - Lodging	59 or fewer units	5023	0.089	1723	1723	0.008	5023	0.028	0.1250
5023	Pacific/King - Lodging	60 or more units	5023	0.089	1723	1723	0.008	1723	0.028	0.1250
4335	Woodinville - Lodging Non-RTA	59 or fewer units	4335	0.085	4035	4035	0.008	4335	0.028	0.1210
4335	Woodinville - Lodging Non-RTA	60 or more units	4335	0.085	4035	4035	0.008	4035	0.028	0.1210
5035	Woodinville - Lodging RTA	59 or fewer units	5035	0.089	1735	1735	0.008	5035	0.028	0.1250
5035	Woodinville - Lodging RTA	60 or more units	5035	0.089	1735	1735	0.008	1735	0.028	0.1250

Footnotes

1. Combined sales tax includes the 6.5% state rate, the local rate.
2. Lodging businesses with 90 or more units located in Des Moines must also report the Tourism Promotion Area (TPA) Fee.

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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