Department of Revenue
Washington State

Lodging special notice: City of Bothell (Snohomish County)

Retail sales tax new location code

Effective January 1, 2027, a new location code is established within the City of Bothell in Snohomish County for sales of lodging. Lodging sales previously reported using location code 3120 should now be reported using 5220. This applies only to the sales of lodging and does not apply to other retail sales. This is a reporting change only and not a rate change.

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

New reporting information

Lodging locations	New location code	Retail sales tax rate	Location code special hotel/motel tax	Special hotel/motel tax rate	Total combined tax rate
Bothell (Snohomish) – Lodging	**5220**	**.1050**	**3120**	**.02**	**.1250**

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.

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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