

**LOCAL SALES TAX CHANGE****COWLITZ COUNTY SPECIAL HOTEL/MOTEL TAX
EFFECTIVE APRIL 1, 2004**

Effective April 1, 2004, special hotel/motel tax in Cowlitz County for all lodging facilities with 40 or more units will increase by one percent (.01). This increase was approved by public vote during the November 2003 election. The tax will be used to provide funds for costs associated with repairing and operating public facilities.

HOW TO REPORT:**To report tax associated with 40 or more hotel/motel units**

This increase in tax creates two special hotel/motel tax rates for Cowlitz County. An additional series of location codes was created to report the special hotel/motel tax. Please use these rates and location codes to report hotel/motel sales for lodging facilities with 40 or more units.

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	SPECIAL HOT/MOT	TOTAL TAX
Cowlitz County					
Unincorporated Areas	0850	.010	.065	.03	.105
Castle Rock	0851	.010	.065	.03	.105
Kalama	0852	.010	.065	.03	.105
Kelso	0853	.011	.065	.03	.106
Longview	0854	.011	.065	.03	.106
Woodland	0855	.010	.065	.03	.105

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at <http://dor.wa.gov>. On the home page, click on the GIS icon and select Sales Tax Rates Address Lookup.

Example of how to report.

SPECIAL HOTEL/MOTEL TAX					Code70
Line No.	Location Code	Taxable Amount	Rate	Tax Due	
18	0851	10000.00	10.5	1050.00	
19	0801	5000.00	9.5	475.00	
20					
21					
22					
TOTAL		15000.00	TOTAL	1525.00	

New hotel/motel tax applies i.e. 40 or more units

Represents business with only 39 or less units

If you have questions, please call the Department of Revenue at (360) 902-7063.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

Phone: (800) 647-7706

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://www.wa.gov/dor/wador.htm>.