City of Liberty Lake  
Special Hotel/Motel  
Lodging Charge Rate Change

**Effective April 1, 2016**, the City of Liberty Lake will impose a Special Hotel/Motel Tax at a rate of 1.3%. This tax is in addition to the 2% lodging tax already imposed in the city of Liberty Lake by the Spokane County Public Facilities District.

**What to Collect and Report:**
Liberty Lake lodging businesses with 40 or more rooms:

<table>
<thead>
<tr>
<th>Location</th>
<th>Location Code Number</th>
<th>Retail Sales Tax Rate</th>
<th>Special Hotel/Motel Tax</th>
<th>Total Combined Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liberty Lake</td>
<td>5312</td>
<td>.087</td>
<td>.033</td>
<td>0.120</td>
</tr>
</tbody>
</table>

**What to Collect and Report:**
Liberty Lake lodging businesses with 39 or fewer rooms:

<table>
<thead>
<tr>
<th>Location</th>
<th>Location Code Number</th>
<th>Retail Sales Tax Rate</th>
<th>Special Hotel/Motel Tax</th>
<th>Total Combined Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liberty Lake</td>
<td>3212</td>
<td>.087</td>
<td>.013</td>
<td>0.10</td>
</tr>
</tbody>
</table>

**How to Report:**
- **If you report using E-file**, the Special Hotel/Motel Tax section will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the Special Hotel/Motel Tax on page 2 of the return.

**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. On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.