

# Special Notice

*Intended audience: Small lodging providers*

**Oct. 1, 2018**

## Smaller lodging providers need to collect the Convention and Trade Center Tax

Starting Jan. 1, 2019, lodging businesses in King County with less than 60 lodging units must start collecting the King County Convention and Trade Center tax. This applies to you if you provide:

- vacation rentals
- short-term rentals
- or any other lodging

If your lodging business is inside the Seattle city limits, you need to charge 7%. If your lodging business is elsewhere in King County, you need to charge 2.8%.

If your lodging business has 60 lodging units or more, you must continue to collect this tax.

### How do I report the tax?

You must report the tax on your Combined Excise Tax Return under the Convention and Trade Center Lodging tax classification. When you report local sales tax on your return, you need to use your special location code (based on where you are).

### When do I *not* collect this tax?

You do not collect this tax in the following situations:

- Your lodging business has less than 60 units and is located in a town with a population of less than 300.
- Your lodging business is a hostel.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | [DOR.WA.GOV](http://DOR.WA.GOV)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

- Your lodging business is operated by a university health care system and is exclusively used for family members of patients.
- Your business offers temporary housing:
  - for individuals treated for trauma, injury, or disease and/or their families, and is
  - operated by an organization or government entity that is registered as a charitable organization with the Washington Secretary of State, or classified as a public charity or a private foundation by the federal Internal Revenue Service.

Below is an example of location codes you need to use for each specific tax:

<b>Your location</b>	<b>Your number/ type of lodging units</b>	<b>Local tax code location</b>	<b>Transient rental tax location code</b>	<b>Convention Center tax location code*</b>	<b>Special hotel / motel location code</b>	<b>Tourism promotion area</b>
<i>Seattle</i>	short-term rentals	5026	1726	6026	N/A	N/A
<i>Seattle</i>	59 or less	5026	1726	5026	N/A	N/A
<i>Seattle</i>	60 or more	5026	1726	1726	N/A	N/A
<i>SeaTac</i>	59 or less (including short-term rentals)	5033	1733	5033	1733	N/A
<i>SeaTac</i>	60 to 89	5033	1733	1733	1733	N/A
<i>SeaTac</i>	90 or more	5033	1733	1733	1733	1733

\*You need to use the new location codes for the Convention and Trade Center Tax to make sure we calculate the correct tax revenues for the appropriate jurisdictions.

## Questions?

- View our online [Lodging Guide](http://dor.wa.gov) at [dor.wa.gov](http://dor.wa.gov)
- Call 1-800-647-7706 with tax questions.