

Convention Center Taxes

RCW 36.100.040(4) & (5)

Tax Base Income received by lodging facilities for providing lodging to guests within King County. These lodging taxes apply to all lodging facilities in King County including short-term rentals. Hostels, temporary medical housing, and lodging businesses with less than 60 units located in a town with a population of less than 300 persons are exempt.

"Short-term rental" is a lodging use, that is not a hotel or motel, in which a dwelling unit, or portion of a unit, is offered or provided, for a fee, to guest(s) by a short-term rental operator for fewer than 30 consecutive nights.

The lodging taxes apply only when a lodging unit is used for a continuous period of less than one month.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to Chapter 36.100 RCW.

Tax Rate Taxes imposed only in King County. Rates may not exceed:

- 7.0 percent - within the city of Seattle
- 2.8 percent - King County outside the city of Seattle

Additional tax only imposed in the city of Seattle. Rate may not exceed:

- 2.0 percent

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2018	\$123,278	16.8%	0.6%
2017	\$105,548	7.8%	0.5%
2016	\$97,869	9.5%	0.5%
2015	\$89,409	15.5%	0.5%
2014	\$77,397	10.5%	0.5%
2013	\$70,030	6.8%	0.5%
2012	\$65,595	29.3%	0.5%
2011	\$50,715	-0.2%	0.4%
2010	\$50,809	-11.3%	0.4%
2009	\$57,253	-6.8%	0.4%

Convention Center Taxes

Distribution of Receipts Receipts from the 7 percent and 2.8 percent lodging taxes and the 2 percent additional tax are distributed to the Public Facilities District (PFD).

Levied by The Washington State Convention Center PFD. Although the PFD has owned and operated the Washington State Convention Center since November 30, 2010, it is considered a local taxing district.

For more information about these taxes refer to the [Local Tax Reference Guide](#).

Administration Department of Revenue.

These taxes are reported on the Combined Excise Tax Return by hotels, motels, and other facilities that provide lodging on a temporary basis.

History

2018 Legislation removed the 60-room requirement so that all types of lodging are subject to the convention center tax with a few exceptions.

2010 Legislation transferred the state convention and trade center, and the taxes which finance the center, from the public nonprofit corporation which previously owned and operated the center to a public facilities district. The transfer took place on November 30, 2010.

2002 The tax base was clarified so that long-term rentals would not be subject to the tax.

1995 The Legislature authorized an additional tax of up to 2 percent to be imposed only in the city of Seattle. The tax is to be credited against the state sales tax.

1993 On January 1, 1993, the Seattle rate was increased to 7 percent and the county rate increased to 2.8 percent.

1988 On July 1, 1988, the Seattle rate became 6 percent and the county rate increased to 2.4 percent.

1983 From January 1, 1983, through June 30, 1988, the Seattle rate was increased to 5 percent, but the rate stayed at 2 percent throughout the remainder of the county.

Convention Center Taxes

1982 This tax was first effective on April 1, 1982, at rates of 3 percent (Seattle) and 2 percent (rest of King County).
