

Lodging Information Rates and Changes



Effective October 1 - December 31, 2014

Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- Page 2, under the Lodging section, if you received the *Combined Excise Tax Return*
- The Lodging page in the E-file return, if you file electronically

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

Special hotel/motel taxes may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

Convention and trade center tax applies to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Regional Transit Authority (R.T.A.) Tax Reporting Change** - go to dor.wa.gov click on *Find taxes & rates* then *Lodging information and rates*.
- **Pierce County Regional Transit Authority (R.T.A.) Tax Reporting Change** - go to dor.wa.gov click on *Find taxes & rates* then *Lodging information and rates*.

Tourism Promotion Area (T.P.A.) charges may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "T.P.A." on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge, please see the Lodging Special Notice for your county, available on our web site at dor.wa.gov.

Note: For local sales and use tax changes this quarter, please visit our website at dor.wa.gov.

To determine the proper rate of local sales tax go to our web site at dor.wa.gov. You may look up rates by address, or by the mapping feature.



Lodging Rates and Changes

Effective October 1 - December 31, 2014

Tax rates are updated quarterly. Please go to our web site at dor.wa.gov for current rates.

Note: For footnote information, please see the bottom of page 4

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)
ADAMS						FRANKLIN (cont.)					
Unincorp. Areas.....	0100	.077	.02			Connell	1101	.080	.02		
Hatton	0101	.077	.02			Kahlotus.....	1102	.080	.02		
Lind	0102	.077	.02			Mesa	1103	.080	.02		
Othello	0103	.077	.02			Pasco.....	1104	.086	.02		2.00
Ritzville	0104	.077	.02			GARFIELD					
Washtucna.....	0105	.077	.02			Unincorp. Areas.....	1200	.075			
ASOTIN						Pomeroy	1201	.075			
Unincorp. Areas.....	0200	.077	.02			GRANT					
Asotin (City).....	0201	.077	.02			Unincorp. Areas.....	1300	.079	.02		
Clarkston	0202	.077	.02			Coulee City.....	1301	.079	.02		
BENTON						Electric City.....	1302	.079	.02		
Unincorp. Areas.....	0300	.077				Ephrata	1303	.079	.02		
Unincorp. P.T.B.A.*	0333	.083				George.....	1304	.079	.02		
Benton City.....	0301	.083				Grand Coulee.....	1305	.079	.02		
Kennewick.....	0302	.083	.02		2.00	Hartline	1306	.079	.02		
Prosser	0303	.083	.02		0.75	Krupp	1307	.079	.02		
Richland	0304	.083	.02		2.00	Mattawa.....	1308	.079	.02		
West Richland	0305	.083				Moses Lake	1309	.079	.02		
CHELAN (7)						Quincy	1310	.079	.02		
Unincorp. Areas.....	0400	.082	.02			Royal City.....	1311	.079	.02		
Cashmere.....	0401	.082	.02			Soap Lake	1312	.079	.02		
Chelan (City).....	0402	.082	.03			Warden	1313	.079	.02		
Entiat	0403	.082	.02			Wilson Creek.....	1315	.079	.02		
Leavenworth T.B.D.**	0404	.084	.03			GRAYS HARBOR					
Wenatchee	0405 5405	.084 .080	.04		1.00	Unincorp. Areas.....	1400	.085	.03		
CLALLAM						Aberdeen T.B.D.**	1401	.0863	.03		
Unincorp. Areas.....	0500	.084	.02			Cosmopolis.....	1402	.085	.03		
Forks.....	0501	.084	.02			Elma	1403	.085	.03		
Port Angeles.....	0502	.084	.02			Hoquiam	1404	.085	.03		
Sequim T.B.D.**.....	0503	.087	.02			McCleary	1405	.085	.03		
CLARK						Montesano.....	1406	.085	.03		
Unincorp. Areas.....	0600	.077	.02		2.00	Oakville.....	1407	.085	.03		
Unincorp. P.T.B.A.*	0666	.084	.02		2.00	Ocean Shores.....	1409	.085	.03		
Battle Ground	0601	.084	.02			Westport	1408	.085	.03		
Camas	0602	.084	.02			ISLAND					
La Center.....	0603	.084	.02			Unincorp. Areas.....	1500	.087	.02		
Ridgefield.....	0604	.084	.02			Coupeville.....	1501	.087	.02		
Vancouver.....	0605	.084	.02		2.00	Langley.....	1502	.087	.02		
Washougal.....	0606	.084	.02			Oak Harbor.....	1503	.087	.02		
Yacolt.....	0607	.084	.02			JEFFERSON					
COLUMBIA						Unincorp. Areas.....	1600	.090	.02		
Unincorp. Areas.....	0700	.081				Port Townsend.....	1601	.090	.02		
Dayton	0701	.081	.02			KING (7)					
Starbuck	0702	.081				Unincorp. Areas.....	1700 5000	.095 .092			.028
COWLITZ						Unincorp. Non-R.T.A.....	4000 4300	.086 .083			.028
Unincorp. Areas.....	0800	.077	.02/.03			Algona	1701 5001	.095 .092			.028
Castle Rock T.B.D.**.....	0801	.079	.02/.03			Auburn/King.....	1702 5002	.095 .086	.01		.028
Kalama	0802	.077	.02/.03			Auburn/King Non-R.T.A.	4002 4302	.086 .082	.01		.028
Kelso.....	0803	.080	.02/.03			Beaux Arts Village	1703 5003	.095 .092			.028
Longview	0804	.080	.02/.03			Bellevue.....	5094 5004	.090 .086			.03/.058
Woodland	0805	.078	.02/.03			Bellevue Non-R.T.A.	4004 4304	.086 .082			.03/.058
DOUGLAS (7)						Black Diamond	1705 5005	.086 .083			.028
Unincorp. Areas.....	0900	.078				Bothell/King	1706 5006	.095 .086	.01		.028
Unincorp. P.T.B.A.*	0909	.082				Burien	1734 5034	.095 .092			.028
Bridgeport.....	0901	.077				Carnation	1707 5007	.086 .083			.028
E. Wenatchee.....	0902 5902	.082 .080	.04			Clyde Hill	1708 5008	.095 .092			.028
Mansfield	0903	.077				Covington	1712 5012	.086 .083			.028
Rock Island.....	0904	.082	.02			Des Moines.....	1709 5009	.095 .086	.01		.028
Waterville.....	0905	.082				Duvall.....	1710 5010	.086 .083			.028
FERRY						Enumclaw	1711 5011	.086 .083	.01		.028
Unincorp. Areas.....	1000	.077				Federal Way	1732 5032	.095 .086	.01		.028
Republic.....	1001	.077	.02			Hunts Point.....	1713 5013	.095 .092			.028
FRANKLIN						Issaquah	1714 5014	.095 .086	.01		.028
Unincorp. Areas.....	1100	.080	.02			Issaquah Non-R.T.A.	4014 4314	.086 .082	.01		.028
Unincorp. P.T.B.A.*	1111	.086	.02			Kenmore.....	1738 5038	.095 .092			.028

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
KING (cont.)						
Kent	1715 5015	.095	.086	.01	.028	
Kent Non-R.T.A.	4015 4315	.086	.082	.01	.028	
Kirkland	1716 5016	.095	.086	.01	.028	
Lake Forest Park	1717 5017	.095	.092		.028	
Maple Valley	1720 5020	.086	.083		.028	
Medina	1718 5018	.095	.092		.028	
Mercer Island	1719 5019	.095	.092		.028	
Milton/King	1731 5031	.095	.092		.028	
Newcastle	1736 5036	.095	.092		.028	
Newcastle Non-R.T.A.	4036 4336	.086	.083		.028	
Normandy Park	1721 5021	.095	.092		.028	
North Bend T.B.D.**	1722 5022	.088	.082	.01	.028	
Pacific/King	1723 5023	.095	.086	.01	.028	
Redmond	1724 5024	.095	.086	.01	.028	
Redmond Non-R.T.A.	4024 4324	.086	.082	.01	.028	
Renton	1725 5025	.095	.086	.01	.028	
Renton Non-R.T.A.	4025 4325	.086	.082	.01	.028	
Sammamish	1739 5039	.095	.092		.028	
Sammamish Non-R.T.A.	4039 4339	.086	.083		.028	
SeaTac	1733 5033	.095	.086	.01	.028	
Seattle	1726 5026	.095	.086		.07	
Shoreline	1737 5037	.095	.092		.028	
Skykomish	1727 5027	.086	.083		.028	
Snoqualmie	1728 5028	.086	.082	.01	.028	
Tukwila	1729 5029	.095	.086	.01	.028	
Woodinville	1735 5035	.095	.086	.01	.028	
Woodinville Non-R.T.A.	4035 4335	.086	.082	.01	.028	
Yarrow Point	1730 5030	.095	.092		.028	
KITSAP						
Unincorp. Areas	1800	.087		.02		
Bainbridge Island	1804	.087		.02		
Bremerton	1801	.087		.02		
Port Orchard	1802	.087		.02		
Poulsbo	1803	.087		.02		
KITTITAS						
Unincorp. Areas	1900	.080		.02		
Cle Elum	1901	.080		.02		
Ellensburg	1902	.080		.02		
Kittitas (City)	1903	.080				
Roslyn	1904	.080		.02		
South Cle Elum	1905	.080		.02		
KLICKITAT						
Unincorp. Areas	2000	.070				
Bingen	2001	.075				
Goldendale	2002	.075		.02		
White Salmon	2003	.075				
LEWIS						
Unincorp. Areas	2100	.078		.02		
Centralia	2101	.080		.02		
Chehalis	2102	.080		.02		
Morton	2103	.078		.02		
Mossyrock	2104	.078		.02		
Napavine	2105	.078		.02		
Pe Ell	2106	.078		.02		
Toledo	2107	.078		.02		
Vader	2108	.078		.02		
Winlock	2109	.078		.02		
LINCOLN						
Unincorp. Areas	2200	.077				
Almira	2201	.077				
Creston	2202	.077				
Davenport	2203	.077				
Harrington	2204	.077				
Odessa	2205	.077				
Reardan	2206	.077				
Sprague	2207	.077				
Wilbur	2208	.077				
MASON						
Unincorp. Areas	2300	.085		.02		
Shelton	2301	.086		.02		
OKANOGAN						
Unincorp. Areas	2400	.077		.02		
Unincorp. P.T.B.A.*	2424	.081		.02		
Brewster	2401	.081		.02		

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
OKANOGAN (cont.)						
Conconully	2402	.081		.02		
Coulee Dam	2403	.077		.02		
Elmer City	2404	.077		.02		
Nespelem	2405	.077		.02		
Okanogan (City)	2406	.082		.02		
Omak	2407	.081		.02		
Oroville	2408	.081		.02		
Pateros	2409	.081		.02		
Riverside	2410	.081		.02		
Tonasket	2411	.081		.02		
Twisp	2412	.082		.02		
Winthrop	2413	.082		.03		
PACIFIC						
Unincorp. Areas	2500	.078		.02		
Ilwaco	2501	.078		.02		
Long Beach	2502	.078		.03		
Raymond	2503	.078		.02		
South Bend	2504	.078		.02		
PEND OREILLE						
Unincorp. Areas	2600	.076		.02		
Cusick	2601	.076		.02		
Ione	2602	.076		.02		
Metaline	2603	.076		.02		
Metaline Falls	2604	.076		.02		
Newport	2605	.076		.02		
PIERCE						
Unincorp. Areas	2700	5100	.088	.082	.02/.05	
Unincorp. Areas Non-R.T.A.	4100	4400	.079	.078	.02/.05	
Unincorp. Areas Non-R.T.A. H.B.Z. [±]	2789	5189	.079	.078	.02/.05	
Unincorp. P.T.B.A.*	2727	5127	.094	.085	.02/.05	
Unincorp. P.T.B.A.* Non-R.T.A.	4127	4427	.085	.081	.02/.05	
Unincorp. P.T.B.A.* H.B.Z. [±]	2787	5187	.085	.081	.02/.05	
Auburn/Pierce	2724	5124	.094	.085	.02/.05	
Bonney Lake	2701	5101	.088	.085	.02/.05	
Bonney Lake Non-R.T.A.	4101	4401	.079	.079	.02/.05	
Buckley	2702	5102	.079	.079	.02/.05	
Carbonado	2703	5103	.079	.078	.02/.05	
DuPont	2704	5104	.088	.085	.02/.05	
Eatonville	2705	5105	.079	.078	.02/.05	
Edgewood	2720	5120	.094	.085	.02/.05	
Fife	5106	5106	.085	.085	.05	
Fircrest	2707	5107	.094	.085	.02/.05	
Gig Harbor	2708	5108	.085	.081	.02/.05	
Gig Harbor H.B.Z. [±]	2788	5188	.085	.081	.02/.05	
Lakewood	5121	5121	.085	.085	.05	
Milton/Pierce	2709	5109	.094	.085	.02/.05	
Orting	2710	5110	.088	.085	.02/.05	
Pacific/Pierce	2723	5123	.094	.085	.02/.05	
Puyallup	5111	5111	.085	.085	.05	
Roy	2712	5112	.080	.078	.02/.05	
Ruston	2713	5113	.094	.085	.02/.05	
South Prairie	2714	5114	.079	.078	.02/.05	
Steilacoom	2715	5115	.094	.085	.02/.05	
Sumner	2716	5116	.088	.085	.02/.05	
Tacoma	2717	5117	.095	.085	.02/.05	
University Place	2719	5119	.094	.085	.02/.05	
Wilkeson	2718	5118	.079	.078	.02/.05	
SAN JUAN						
Unincorp. Areas	2800	.081		.02		
Friday Harbor	2801	.081		.02		
SKAGIT						
Unincorp. Areas	2900	.081		.02		
Unincorp. P.T.B.A.*	2929	.085		.02		
Anacortes	2901	.085		.02		
Burlington	2902	.085		.02		
Concrete	2903	.085		.02		
Hamilton	2904	.085		.02		
La Conner	2905	.085		.02		
Lyman	2906	.085		.02		
Mount Vernon	2907	.085		.02		
Sedro-Woolley	2908	.085		.02		
SKAMANIA						
Unincorp. Areas	3000	.077		.02		
North Bonneville	3001	.077		.02		
Stevenson	3002	.077		.02		

Location		Lodging					Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)		
SNOHOMISH (Eff. 10/1/14)						WALLA WALLA (cont.)							
Unincorp. Areas	3100	.086	.02		1.00	College Place	3601	.087	.02				
Unincorp. Areas Non-R.T.A.	4200	.077	.02		1.00	Prescott	3602	.081	.02				
Unincorp. P.T.B.A.*	3131	.095	.02		1.00	Waitsburg T.B.D.**	3603	.082	.02				
Unincorp. P.T.B.A.* Non-R.T.A.	4231	.086	.02		1.00	Walla Walla (City) T.B.D.**	3604	.089	.02				
Arlington T.B.D.**	3101	.088	.02		1.00	Zone A	3660				1.50		
Bothell/Snohomish	3120	.095	.02		1.00	Zone B	3661				1.25		
Brier	3102	.095	.02			WHATCOM							
Darrington	3103	.086	.02			Unincorp. Areas	3700	.079	.02				
Edmonds	3104	.095	.02		1.00	Unincorp. P.T.B.A.*	3737	.085	.02				
Everett	3105	.092	.02		1.00	Bellingham T.B.D.**	3701	.087	.02				
Everett Non-R.T.A.	4205	.083	.02		1.00	Blaine	3702	.085	.02				
Gold Bar	3106	.086	.02			Everson	3703	.085	.02				
Granite Falls	3107	.086	.02			Ferndale T.B.D.**	3704	.087	.02				
Index	3108	.086	.02			Lynden T.B.D.**	3705	.087	.02				
Lake Stevens	3109	.086	.02			Nooksack	3706	.085	.02				
Lynnwood	3110	.095	.02		1.00	Sumas	3707	.085	.02				
Marysville T.B.D. **	3111	.088	.02		1.00	WHITMAN							
Mill Creek	3119	.096	.02			Unincorp. Areas	3800	.078					
Monroe	3112	.087	.02		1.00	Albion	3801	.078					
Mountlake Terrace	3113	.095	.02		1.00	Colfax	3802	.078					
Mukilteo	3114	.095	.02		1.00	Colton	3803	.078					
Snohomish (City) T.B.D.**	3115	.088	.02			Endicott	3804	.078					
Stanwood T.B.D.**	3116	.088	.02			Farmington	3805	.078					
Sultan	3117	.086	.02			Garfield	3806	.078					
Woodway	3118	.095	.02			La Crosse	3807	.078					
SPOKANE						Lamont	3808	.078					
Unincorp. Areas	3200	.081	.02			Malden	3809	.078					
Unincorp. P.T.B.A.*	3232	.087	.02			Oakesdale	3810	.078					
Airway Heights T.B.D.**:						Palouse	3811	.078					
Less than 40 rooms/spaces	3201	.089	.019			Pullman	3812	.078	.02				
40 or more rooms/spaces	5301	.081	.039			Rosalia	3813	.078					
Cheney	3202	.087	.02			St. John	3814	.078					
Deer Park	3203	.081	.02			Tekoa	3815	.078					
Fairfield	3204	.081	.02			Uniontown	3816	.078					
Latah	3205	.081	.02			YAKIMA							
Liberty Lake	3212	.087	.02			Unincorp. Areas	3900	.079			2.00		
Medical Lake	3206	.087	.02			Grandview	3901	.079					
Millwood	3207	.087	.02			Granger	3902	.079					
Rockford	3208	.081	.02			Harrah	3903	.079					
Spangle	3209	.081	.02			Mabton	3904	.079					
Spokane (City)	3210	.087	.033			Moxee City	3905	.079					
Spokane Valley	3213	.087	.02			Naches	3906	.079					
Waverly	3211	.081	.02			Selah	3907	.082			2.00		
Zone A	3250				2.00	Sunnyside	3908	.079	.02				
Zone B	3251				2.00	Tieton	3909	.079					
Zone C	3252				2.00	Toppenish	3910	.079	.02				
Zone D	3253				.50	Union Gap	3911	.081	.02		2.00		
Zone E	3254				2.00	Wapato	3912	.079					
Zone F	3255				.50	Yakima (City)	3913	.082	.03		2.00		
STEVENS						Zillah	3914	.079					
Unincorp. Areas	3300	.076				Footnotes:							
Chewelah	3301	.076	.01			(1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (R.T.A.) rate. <i>If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.</i>							
Colville	3302	.076	.015			(2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.							
Kettle Falls	3303	.076				(3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on <i>Find taxes & rates</i> then <i>Lodging Information and rates</i> .							
Marcus	3304	.076				(4) Special Hotel/Motel (Pierce County):							
Northport	3305	.076	.02			25 or less rooms/spaces = .02							
Springdale	3306	.076				26 or more rooms/spaces = .05					Fife, Lakewood and Puyallup = .05		
THURSTON						(5) Convention and Trade Center Tax:							
Unincorp. Areas	3400	.079			2.00	Bellevue: 59 or less rooms/spaces = .03					Bellevue: 60 or more rooms/spaces = .058		
Unincorp. P.T.B.A.*	3434	.087			2.00	Seattle: 60 or more rooms/spaces = .07					All other locations in King Co.: 60 or more rooms/spaces = .028		
Bucoda	3401	.079				(6) Special Hotel/Motel (Cowlitz County):					Less than 40 rooms/spaces = .02		
Lacey	3402	.087	.02		2.00						40 or more rooms/spaces = .03		
Olympia	3403	.088	.02		2.00	(7) Special location codes and rates in King County, Pierce County, the city of East Wenatchee, and the city of Wenatchee are used only to report lodging sales tax activities. (See Lodging Notices.)							
Rainier	3404	.079				± H.B.Z. - Hospital Benefit Zone							
Tenino	3405	.079				Unincorporated Areas are locations outside incorporated city limits.							
Tumwater	3406	.087	.02		2.00	* P.T.B.A. - Public Transportation Benefit Area							
Yelm	3407	.087			2.00	** T.B.D. - Transportation Benefit District							
WAHIAKUM													
Unincorp. Areas	3500	.076	.02										
Cathlamet	3501	.076	.02										
WALLA WALLA													
Unincorp. Areas	3600	.081	.02										
Unincorp. P.T.B.A.*	3636	.087	.02										