



Lodging Information Rates and Changes

Effective January 1 - March 31, 2015

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.

Special Hotel/Motel Tax Changes

Effective January 1, 2015, the following location will impose an additional special hotel/motel tax of 2% on lodging businesses with 30 or more rooms.

Colfax (3802).....2%



Lodging Rates and Changes

Effective January 1 - March 31, 2015

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)	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						Unincorp. Areas.....	1201	.075										
Unincorp. Areas.....	0200	.077	.02			GRANT (Eff. 1/1/15)												
Asotin (City).....	0201	.077	.02			Unincorp. Areas.....	1300	.079	.02									
Clarkston.....	0202	.077	.02			Coulee City.....	1301	.079	.02									
BENTON (Eff. 1/1/15)						Electric City.....	1302	.079	.02									
Unincorp. Areas.....	0300	.080				Ephrata.....	1303	.080	.02									
Unincorp. P.T.B.A.*.....	0333	.086				George.....	1304	.079	.02									
Benton City.....	0301	.086				Grand Coulee.....	1305	.079	.02									
Kennewick.....	0302	.086	.02		2.00	Hartline.....	1306	.079	.02									
Prosser.....	0303	.086	.02		0.75	Krupp.....	1307	.079	.02									
Richland.....	0304	.086	.02		2.00	Mattawa.....	1308	.079	.02									
West Richland.....	0305	.086				Moses Lake.....	1309	.079	.02									
CHELAN (8)						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 (8)												
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		see pg 4 (7)	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 (8)						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	.02			
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				
Unincorp. Areas Non-R.T.A.	4100	4400 .079 .078			0.50	
Unincorp. Areas Non-R.T.A. H.B.Z. [±]	2789	5189 .079 .078			0.50	
Unincorp. P.T.B.A.*	2727	5127 .094 .085			0.50	
Unincorp. P.T.B.A.* Non-R.T.A.	4127	4427 .085 .081			0.50	
Unincorp. P.T.B.A.* H.B.Z. [±]	2787	5187 .085 .081			0.50	
Auburn/Pierce	2724	5124 .094 .085				
Bonney Lake	2701	5101 .088 .085				
Bonney Lake Non-R.T.A.	4101	4401 .079 .079				
Buckley	2702	5102 .079 .079				
Carbonado	2703	5103 .079 .078				
DuPont	2704	5104 .088 .085			0.50	
Eatonville	2705	5105 .079 .078				
Edgewood	2720	5120 .094 .085				
Fife	5106	5106 .085 .085			0.50	
Fircrest	2707	5107 .094 .085				
Gig Harbor	2708	5108 .085 .081			0.50	
Gig Harbor H.B.Z. [±]	2788	5188 .085 .081			0.50	
Lakewood	5121	5121 .085 .085			1.00	
Milton/Pierce	2709	5109 .094 .085				
Orting	2710	5110 .088 .085				
Pacific/Pierce	2723	5123 .094 .085				
Puyallup	5111	5111 .085 .085			1.00	
Roy	2712	5112 .080 .078				
Ruston	2713	5113 .094 .085				
South Prairie	2714	5114 .079 .078				
Steilacoom	2715	5115 .094 .085				
Sumner	2716	5116 .088 .085			0.50	
Tacoma	2717	5117 .095 .085			1.50	
University Place	2719	5119 .094 .085				
Wilkeson	2718	5118 .079 .078				
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				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
SNOHOMISH (Eff. 1/1/15)						
Unincorp. Areas	3100	.086	.02		1.00	
Unincorp. Areas Non-R.T.A.	4200	.077	.02		1.00	
Unincorp. P.T.B.A.*	3131	.095	.02		1.00	
Unincorp. P.T.B.A.* Non-R.T.A.	4231	.086	.02		1.00	
Arlington T.B.D.**	3101	.088	.02		1.00	
Bothell/Snohomish	3120	.095	.02		1.00	
Brier	3102	.095	.02			
Darrington	3103	.086	.02			
Edmonds	3104	.095	.02		1.00	
Everett	3105	.092	.02		1.00	
Everett Non-R.T.A.	4205	.083	.02		1.00	
Gold Bar	3106	.086	.02			
Granite Falls	3107	.086	.02			
Index	3108	.086	.02			
Lake Stevens	3109	.086	.02			
Lynnwood	3110	.095	.02		1.00	
Marysville T.B.D.**	3111	.088	.02		1.00	
Mill Creek	3119	.096	.02			
Monroe T.B.D.**	3112	.089	.02		1.00	
Mountlake Terrace	3113	.095	.02		1.00	
Mukilteo	3114	.095	.02		1.00	
Snohomish (City) T.B.D.**	3115	.088	.02			
Stanwood T.B.D.**	3116	.088	.02			
Sultan	3117	.086	.02			
Woodway	3118	.095	.02			
SPOKANE						
<i>40 or more rooms/spaces</i>						
Unincorp. Areas	3200	.081	.02			
Unincorp. P.T.B.A.*	3232	.087	.02			
Airway Heights T.B.D.**:						
Less than 40 rooms/spaces	3201	.089	.019			
40 or more rooms/spaces	5301	.081	.039			
Cheney	3202	.087	.02			
Deer Park	3203	.081	.02			
Fairfield	3204	.081	.02			
Latah	3205	.081	.02			
Liberty Lake	3212	.087	.02			
Medical Lake	3206	.087	.02			
Millwood	3207	.087	.02			
Rockford	3208	.081	.02			
Spangle	3209	.081	.02			
Spokane (City)	3210	.087	.033			
Spokane Valley	3213	.087	.02			
Waverly	3211	.081	.02			
Zone A	3250				2.00	
Zone B	3251				2.00	
Zone C	3252				2.00	
Zone D	3253			.50		
Zone E	3254				2.00	
Zone F	3255			.50		
STEVENS						
Unincorp. Areas	3300	.076				
Chewelah	3301	.076	.01			
Colville	3302	.076	.015			
Kettle Falls	3303	.076				
Marcus	3304	.076				
Northport	3305	.076	.02			
Springdale	3306	.076				
THURSTON						
Unincorp. Areas	3400	.079			2.00	
Unincorp. P.T.B.A.*	3434	.087			2.00	
Bucoda	3401	.079				
Lacey	3402	.087	.02		2.00	
Olympia	3403	.088	.02		2.00	
Rainier	3404	.079				
Tenino	3405	.079				
Tumwater	3406	.087	.02		2.00	
Yelm	3407	.087			2.00	
WAHKIACUM						
Unincorp. Areas	3500	.076	.02			
Cathlamet	3501	.076	.02			
WALLA WALLA						
Unincorp. Areas	3600	.081	.02			
Unincorp. P.T.B.A.*	3636	.087	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
WALLA WALLA (cont.)						
College Place	3601	.087	.02			
Prescott	3602	.081	.02			
Waitsburg T.B.D.**	3603	.082	.02			
Walla Walla (City) T.B.D.**	3604	.089	.02			
Zone A	3660				1.50	
Zone B	3661				1.25	
WHATCOM						
Unincorp. Areas	3700	.079	.02			
Unincorp. P.T.B.A.*	3737	.085	.02			
Bellingham T.B.D.**	3701	.087	.02			
Blaine	3702	.085	.02			
Everson	3703	.085	.02			
Ferndale T.B.D.**	3704	.087	.02			
Lynden T.B.D.**	3705	.087	.02			
Nooksack	3706	.085	.02			
Sumas	3707	.085	.02			
WHITMAN (Eff. 1/1/15)						
<i>see pg 4 (6)</i>						
Unincorp. Areas	3800	.078				
Albion	3801	.078				
Colfax	3802	.078	.02			
Colton	3803	.078				
Endicott	3804	.078				
Farmington	3805	.078				
Garfield	3806	.078				
La Crosse	3807	.078				
Lamont	3808	.078				
Malden	3809	.078				
Oakesdale	3810	.078				
Palouse	3811	.078				
Pullman	3812	.078	.02			
Rosalia	3813	.078				
St. John	3814	.078				
Tekoa	3815	.078				
Uniontown	3816	.078				
YAKIMA						
Unincorp. Areas	3900	.079			2.00	
Grandview	3901	.079				
Granger	3902	.079				
Harrah	3903	.079				
Mabton	3904	.079				
Moxee City	3905	.079				
Naches	3906	.079				
Selah	3907	.082			2.00	
Sunnyside	3908	.079	.02			
Tieton	3909	.079				
Toppenish	3910	.079	.02			
Union Gap	3911	.081	.02		2.00	
Wapato	3912	.079				
Yakima (City)	3913	.082	.03		2.00	
Zillah	3914	.079				

Footnotes:

- (1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (R.T.A.) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.*
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on *Find taxes & rates* then *Lodging Information and rates*.
- (4) **Special Hotel/Motel (Pierce County):**
25 or less rooms/spaces = .02
26 or more rooms/spaces = .05
Fife, Lakewood and Puyallup = .05
- (5) **Convention and Trade Center Tax:**
Bellevue: 59 or less rooms/spaces = .03
Seattle: 60 or more rooms/spaces = .07
All other locations in King Co.: 60 or more rooms/spaces = .028
- (6) **Special Hotel/Motel (Colfax):** 30 or more rooms/spaces = .02
- (7) **Special Hotel/Motel (Cowlitz County):**
Less than 40 rooms/spaces = .02
40 or more rooms/spaces = .03
- (8) 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.)
± H.B.Z. - Hospital Benefit Zone
Unincorporated Areas are locations outside incorporated city limits.
* P.T.B.A. - Public Transportation Benefit Area
** T.B.D. - Transportation Benefit District