

Lodging Information Rates and Changes



Effective July 1 - September 30, 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.

New Tourism Promotion Area Charges (TPA)

Effective July 1, 2015, lodging rates for hotel, motel, and bed and breakfast facilities having 40 or more rooms in the Walla Walla TPA will increase by \$.50 in Zone A and B per room/per night of stay. For more information, see the Walla Walla Tourism Promotion Area Charge notice mailed separately, or go to our website at dor.wa.gov.

Walla Walla TPA - charge per room/per night of stay

- Zone A: Location Code 3660 - \$2.00
- Zone B: Location Code 3661 - \$1.75



Lodging Rates and Changes

Effective July 1 - September 30, 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						GRANT												
Unincorp. Areas	0200	.077	.02			Unincorp. Areas	1300	.079	.02									
Asotin (City)	0201	.077	.02			Coulee City	1301	.079	.02									
Clarkston	0202	.077	.02			Electric City	1302	.079	.02									
BENTON						GRAYS HARBOR												
Unincorp. Areas	0300	.080				Unincorp. Areas	1400	.085	.03									
Unincorp. P.T.B.A.*	0333	.086				Aberdeen T.B.D.**	1401	.0863	.03									
Benton City	0301	.086				Cosmopolis	1402	.085	.03									
Kennewick	0302	.086	.02		2.00	Elma	1403	.085	.03									
Prosser	0303	.086	.02		0.75	Hoquiam	1404	.085	.03									
Richland	0304	.086	.02		2.00	McCleary	1405	.085	.03									
West Richland	0305	.086				Montesano	1406	.085	.03									
CHELAN (8)						ISLAND												
Unincorp. Areas	0400	.082	.02			Unincorp. Areas	1500	.087	.02									
Cashmere	0401	.082	.02			Coupeville	1501	.087	.02									
Chelan (City)	0402	.082	.03			Langley	1502	.087	.02									
Entiat	0403	.082	.02			Oak Harbor	1503	.087	.02									
Leavenworth T.B.D.**	0404	.084	.03			JEFFERSON												
Wenatchee	0405	.084	.080		1.00	Unincorp. Areas	1600	.090	.02									
CLALLAM (Eff. 7/1/15)						KING (8)												
Unincorp. Areas	0500	.082	.02			Unincorp. Areas	1700	.095	.092									
Forks	0501	.084	.02			Unincorp. Non-R.T.A.	4000	.086	.083									
Port Angeles	0502	.084	.02			Algona	1701	.095	.092									
Sequim T.B.D.**	0503	.087	.02			Auburn/King	1702	.095	.086	.01								
CLARK						CLALLAM (Eff. 7/1/15)												
Unincorp. Areas	0600	.077	.02		2.00	Unincorp. Areas	0700	.081										
Unincorp. P.T.B.A.*	0666	.084	.02		2.00	Dayton	0701	.083	.02									
Battle Ground	0601	.084	.02			Starbuck	0702	.081										
Camas	0602	.084	.02			COWLITZ												
La Center	0603	.084	.02			Unincorp. Areas	0800	.077	.02/.03									
Ridgefield	0604	.084	.02			Castle Rock T.B.D.**	0801	.079	.02/.03									
Vancouver	0605	.084	.02		2.00	Kalama	0802	.077	.02/.03									
Washougal	0606	.084	.02			Kelso	0803	.080	.02/.03									
Yacolt	0607	.084	.02			Longview	0804	.080	.02/.03									
COLUMBIA (Eff. 7/1/15)						DOUGLAS (8)												
Unincorp. Areas	0700	.081				Unincorp. Areas	0900	.078										
Dayton	0701	.083	.02			Unincorp. P.T.B.A.*	0909	.082										
Starbuck	0702	.081				Bridgeport	0901	.077										
COWLITZ						E. WENATCHEE (8)												
Unincorp. Areas	0800	.077	.02/.03			E. Wenatchee	0902	.082	.080	.04								
Castle Rock T.B.D.**	0801	.079	.02/.03			Mansfield	0903	.077										
Kalama	0802	.077	.02/.03			Rock Island	0904	.082	.02									
Kelso	0803	.080	.02/.03			Waterville	0905	.082										
Longview	0804	.080	.02/.03			FERRY												
Woodland	0805	.078	.02/.03			Unincorp. Areas	1000	.077										
DOUGLAS (8)						FRANKLIN												
Unincorp. Areas	0900	.078				Unincorp. Areas	1100	.080	.02									
Unincorp. P.T.B.A.*	0909	.082				Unincorp. P.T.B.A.*	1111	.086	.02									
Bridgeport	0901	.077				FRANKLIN (cont.)												
E. Wenatchee	0902	.082	.080			Connell	1101	.080	.02									
Mansfield	0903	.077				Kahlotus	1102	.080	.02									
Rock Island	0904	.082	.02			Mesa	1103	.080	.02									
Waterville	0905	.082				Pasco	1104	.086	.02									2.00

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	.089 .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	2.00	
Seattle T.B.D.**	1726 5026	.096 .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	2.00	
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	.082	.02			
Twisp	2412	.082	.02			
Winthrop	2413	.082	.03			
PACIFIC						
Unincorp. Areas	2500	.079	.02			
Ilwaco	2501	.079	.02			
Long Beach	2502	.079	.03			
Raymond	2503	.079	.02			
South Bend	2504	.079	.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		0.50	
Unincorp. Areas Non-R.T.A.	4100 4400	.079 .078	.02/.05		0.50	
Unincorp. Areas Non-R.T.A. H.B.Z. [±]	2789 5189	.079 .078	.02/.05		0.50	
Unincorp. P.T.B.A.*	2727 5127	.094 .085	.02/.05		0.50	
Unincorp. P.T.B.A.* Non-R.T.A.	4127 4427	.085 .081	.02/.05		0.50	
Unincorp. P.T.B.A.* H.B.Z. [±]	2787 5187	.085 .081	.02/.05		0.50	
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		0.50	
Eatonville	2705 5105	.079 .078	.02/.05			
Edgewood	2720 5120	.094 .085	.02/.05			
Fife	5106 5106	.085 .085	.05		0.50	
Fircrest	2707 5107	.094 .085	.02/.05			
Gig Harbor	2708 5108	.085 .081	.02/.05		0.50	
Gig Harbor H.B.Z. [±]	2788 5188	.085 .081	.02/.05		0.50	
Lakewood	5121 5121	.085 .085	.05		1.00	
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		1.00	
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		0.50	
Tacoma	2717 5117	.095 .085	.02/.05		1.50	
University Place	2719 5119	.094 .085	.02/.05			
Wilkeson	2718 5118	.079 .078	.02/.05			
SAN JUAN						
Unincorp. Areas	2800	.081	.02			
Friday Harbor T.B.D.**	2801	.083	.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						
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 (Eff. 7/1/15)						
<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						
<i>Less than 40 rooms/spaces..</i> 3213 .087 .013						
<i>40 or more rooms/spaces.....</i> 5313 .087 .033						
Waverly	3211	.081	.02			
Zone A	3250					
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	
WAHIAKUM						
Unincorp. Areas	3500	.076	.02			
Cathlamet	3501	.076	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)	
WALLA WALLA (Eff. 7/1/15)						
Unincorp. Areas	3600	.081	.02			
Unincorp. P.T.B.A.*	3636	.087	.02			
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				2.00	
Zone B	3661				1.75	
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						
<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:

- 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.*
- Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- 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*.
- Special Hotel/Motel (Pierce County):**
25 or less rooms/spaces = .02
26 or more rooms/spaces = .05
Fife, Lakewood and Puyallup = .05
- 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
- Special Hotel/Motel (Colfax):** 30 or more rooms/spaces = .02
- Special Hotel/Motel (Cowlitz County):** Less than 40 rooms/spaces = .02
40 or more rooms/spaces = .03
- 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

- 4 - ** T.B.D. - Transportation Benefit District