

Lodging Information Rates and Changes



Effective October 1 - December 31, 2016

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, 2016

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 (Eff. 10/1/16)						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	.079	.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 (Eff. 10/1/16)					
Asotin (City)	0201	.077	.02			Unincorp. Areas	1300	.079	.02		
Clarkston T.B.D.**	0202	.079	.02			Coulee City	1301	.079	.02		
BENTON						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	.081	.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	.083	.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			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 T.B.D.**	1711 5011	.087 .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	.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	
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	
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 (Eff. 10/1/16)						
Unincorp. Areas	1900	.080	.02			
Cle Elum	1901	.080	.02			
Ellensburg	1902	.082	.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 T.B.D.**	2101	.082	.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 T.B.D.**	2301	.088	.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	.080	.02			
Ilwaco	2501	.080	.02			
Long Beach	2502	.080	.03			
Raymond	2503	.080	.02			
South Bend	2504	.080	.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 (8)						
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 T.B.D.**	2717 5117	.096	.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	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	.098	.02		1.00
Unincorp. P.T.B.A.* Non-R.T.A. ...	4231	.089	.02		1.00
Arlington T.B.D.**	3101	.091	.02		1.00
Bothell/Snohomish.....	3120	.098	.02		1.00
Brier.....	3102	.098	.02		
Darrington.....	3103	.089	.02		
Edmonds	3104	.098	.02		1.00
Everett	3105	.092	.02		1.00
Everett Non-R.T.A.....	4205	.083	.02		1.00
Gold Bar	3106	.089	.02		
Granite Falls	3107	.089	.02		
Index.....	3108	.089	.02		
Lake Stevens.....	3109	.089	.02		
Lynnwood	3110	.098	.02		1.00
Marysville T.B.D. **	3111	.091	.02		1.00
Mill Creek.....	3119	.099	.02		
Monroe T.B.D.**	3112	.092	.02		1.00
Mountlake Terrace	3113	.098	.02		1.00
Mukilteo	3114	.098	.02		1.00
Snohomish (City) T.B.D.**	3115	.091	.02		
Stanwood T.B.D.**	3116	.091	.02		
Sultan	3117	.089	.02		
Woodway.....	3118	.098	.02		
SPOKANE					
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					
Less than 40 rooms/spaces..	3212	.087	.013		
40 or more rooms/spaces.....	5312	.087	.033		
Medical Lake	3206	.087	.02		
Millwood.....	3207	.087	.02		
Rockford	3208	.081	.02		
Spangle	3209	.081	.02		
Spokane (City).....	3210	.087	.033		
Spokane Valley					
Less than 40 rooms/spaces..	3213	.087	.013		
40 or more rooms/spaces.....	5313	.087	.033		2.00
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 T.B.D.**	3406	.089	.02		2.00
Yelm.....	3407	.087			2.00
WAHIAKUM					
Unincorp. Areas	3500	.076	.02		
Cathlamet	3501	.076	.02		

Location	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	T.P.A. (3)
WALLA WALLA					
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					
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. <i>If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.</i>					
(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 <i>Find taxes & rates</i> then <i>Lodging Information and rates</i> .					
(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 Bellevue: 60 or more rooms/spaces = .058					
(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					