

**City of Spokane
Housing and Related Services
Effective July 1, 2021**

Effective July 1, 2021, sales and use tax within the City of Spokane will increase one-tenth of one percent (.001). The tax will be used for housing and related services.

What to Collect and Report:

Spokane lodging businesses with 40 or more rooms:

Location	Location Code Number	Retail Sales Tax Rate	Special Hotel/Motel Tax	Total Combined Tax Rate
Spokane (City)	5310	0.088	0.033	0.121

What to Collect and Report:

Spokane lodging businesses with 39 or fewer rooms:

Location	Location Code Number	Retail Sales Tax Rate	Total Combined Tax Rate
Spokane (City)	3210	0.090	0.090

Definition of Lodging Businesses:

“Lodging businesses,” for the purpose of this reporting change, means a business that furnishes lodging taxable by the State of Washington under RCW 67.28.180.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales or use tax rate** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 360-705-6705.