

City of Liberty Lake Special Hotel/Motel Lodging Charge Rate Change

Effective April 1, 2016, the City of Liberty Lake will impose a Special Hotel/Motel Tax at a rate of 1.3%. This tax is in addition to the 2% lodging tax already imposed in the city of Liberty Lake by the Spokane County Public Facilities District.

What to Collect and Report:

Liberty Lake lodging businesses with 40 or more rooms:

Location	Location Code Number	Retail Sales Tax Rate	Special Hotel/Motel Tax	Total Combined Tax Rate
Liberty Lake	5312	.087	.033	0.120

What to Collect and Report:

Liberty Lake lodging businesses with 39 or fewer rooms:

Location	Location Code Number	Retail Sales Tax Rate	Special Hotel/Motel Tax	Total Combined Tax Rate
Liberty Lake	3212	.087	.013	0.10

How to Report:

- **If you report using E-file**, the Special Hotel/Motel Tax section will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the Special Hotel/Motel Tax on page 2 of the return.

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 tax rate (GIS)** 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 1-800-647-7706.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.
REV (1-27-16)