

# Lodging Information Rates and Changes



## Effective October 1 - December 31, 2019

### 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:** Effective January 1, 2019, this applies to most lodging businesses within King County, regardless of the number of rooms. Please see page 4 for the rate chart.

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 (RTA) Tax Reporting Change** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.
- **Pierce County Regional Transit Authority (RTA) Tax Reporting Change** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.

**Tourism Promotion Area (TPA) charges** may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" 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](http://dor.wa.gov).

**Note:** For local sales and use tax changes this quarter, please visit our website at [dor.wa.gov](http://dor.wa.gov).

To determine the proper rate of local sales tax go to our web site at [dor.wa.gov](http://dor.wa.gov). You may look up rates by address, or by the mapping feature.



# Lodging Rates and Changes

Effective October 1 - December 31, 2019

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 Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)		
<b>ADAMS</b>						<b>FRANKLIN (cont.)</b>							
Unincorp. Areas	0100	.080	.02			Connell	1101	.082	.02				
Hatton	0101	.080	.02			Kahlotus	1102	.080	.02				
Lind	0102	.080	.02			Mesa	1103	.080	.02				
Othello	0103	.082	.02			Pasco	1104	.086	.02		2.00		
Ritzville	0104	.080	.02			<b>GARFIELD</b>							
Washtucna	0105	.080	.02			Unincorp. Areas	1200	.079					
<b>ASOTIN</b>						Pomeroy	1201	.079					
Unincorp. Areas	0200	.077	.02			<b>GRANT</b>							
Asotin (City)	0201	.077	.02			Unincorp. Areas	1300	.079	.02				
Clarkston	0202	.079	.02			Coulee City	1301	.079	.02				
<b>BENTON</b>						Electric City	1302	.079	.02				
Unincorp. Areas	0300	.080				Ephrata	1303	.082	.02				
Unincorp. PTBA*	0333	.086				George	1304	.079	.02				
Benton City	0301	.086				Grand Coulee	1305	.081	.02				
Kennewick	0302	.086	.02		2.00	Hartline	1306	.079	.02				
Prosser	0303	.086	.02			Krupp	1307	.079	.02				
Zone A	0360				1.00	Mattawa	1308	.081	.02				
Zone B	0361				2.00	Moses Lake	1309	.081	.02				
Richland	0304	.086	.02		2.00	Quincy	1310	.079	.02				
West Richland	0305	.086				Royal City	1311	.079	.02				
<b>CHELAN (8)</b>						Soap Lake	1312	.079	.02				
Unincorp. Areas	0400	.082	.02			Warden	1313	.079	.02				
Cashmere	0401	.082	.02			Wilson Creek	1315	.079	.02				
Chelan (City)	0402	.082	.03			<b>GRAYS HARBOR</b>							
Entiat	0403	.082	.02			Unincorp. Areas	1400	.088	.03				
Leavenworth	0404	.084	.03			Aberdeen	1401	.0898	.03				
Wenatchee	0405   5405	.084   .080	.04		1.00	Cosmopolis	1402	.088	.03				
<b>CLALLAM (8)</b>						Elma	1403	.088	.03				
Unincorp. Areas	0500	.085	.02			Hoquiam	1404	.088	.03				
Forks	0501	.085	.02			McCleary	1405	.088	.03				
Port Angeles	0502	.087	.02			Montesano	1406	.088	.03				
Sequim	0503	.088	.02			Oakville	1407	.088	.03				
<b>CLARK</b>						Ocean Shores	1409	.090	.03				
Unincorp. Areas	0600	.077	.02		2.00	Westport	1408	.088	.03				
Unincorp. PTBA*	0666	.084	.02		2.00	<b>ISLAND</b>							
Battle Ground	0601	.084	.02			Unincorp. Areas	1500	.087	.02				
Camas	0602	.084	.02			Coupeville	1501	.087	.02				
La Center	0603	.084	.02			Langley	1502	.087	.02				
Ridgefield	0604	.084	.02			Oak Harbor	1503	.087	.02				
Vancouver	0605	.084	.02		2.00	<b>JEFFERSON</b>							
Washougal	0606	.084	.02			Unincorp. Areas	1600	.090	.02				
Yacolt	0607	.084	.02			Port Townsend	1601	.090	.02				
<b>COLUMBIA</b>						<b>KING SEE PAGE 4</b>							
Unincorp. Areas	0700	.082				<b>KITSAP</b>							
Dayton	0701	.084	.02			Unincorp. Areas	1800	.090	.02				
Starbuck	0702	.082				Bainbridge Island	1804	.090	.02				
<b>COWLITZ</b>						Bremerton	1801	.090	.02				
Unincorp. Areas	0800	.078	.02/.03		see pg 4 (7)	Port Orchard	1802	.090	.02				
Castle Rock	0801	.080	.02/.03			Poulsbo	1803	.090	.02				
Kalama	0802	.079	.02/.03			<b>KITTITAS</b>							
Kelso	0803	.081	.02/.03			Unincorp. Areas	1900	.080	.02				
Longview	0804	.081	.02/.03			Cle Elum	1901	.080	.02				
Woodland	0805	.079	.02/.03			Ellensburg	1902	.083	.02				
<b>DOUGLAS (8)</b>						Kittitas (City)	1903	.080	.02				
Unincorp. Areas	0900	.078				Roslyn	1904	.080	.02				
Unincorp. PTBA*	0909	.082				South Cle Elum	1905	.080	.02				
Bridgeport	0901	.077				<b>KLICKITAT</b>							
E. Wenatchee	0902   5902	.082   .080	.04			Unincorp. Areas	2000	.070					
Mansfield	0903	.077				Bingen	2001	.075					
Rock Island	0904	.082	.02			Goldendale	2002	.075	.02				
Waterville	0905	.082				White Salmon	2003	.075					
<b>FERRY</b>						<b>LEWIS</b>							
Unincorp. Areas	1000	.077				Unincorp. Areas	2100	.078	.02				
Republic	1001	.077	.02			Centralia	2101	.082	.02		2.00		
<b>FRANKLIN</b>						Chehalis	2102	.082	.02		2.00		
Unincorp. Areas	1100	.080	.02			Morton	2103	.078	.02				
Unincorp. PTBA*	1111	.086	.02			Mossyrock	2104	.078	.02				
						Napavine	2105	.078	.02				

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
<b>LEWIS (cont.)</b>						<b>PIERCE (cont.)</b>					
Pe Ell	2106	.078	.02			Sumner	2716	.093 .085	.02/.05		0.50
Toledo	2107	.078	.02			Tacoma	2717	.102 .085	.02/.05		1.50
Vader	2108	.078	.02			University Place	2719	.099 .085	.02/.05		
Winlock	2109	.078	.02			Wilkeson	2718	.079 .078	.02/.05		
<b>LINCOLN</b>						<b>SAN JUAN</b>					
Unincorp. Areas	2200	.080				Unincorp. Areas	2800	.081	.02		
Almira	2201	.080				Friday Harbor	2801	.083	.02		
Creston	2202	.080				<b>SKAGIT</b>					
Davenport	2203	.080				Unincorp. Areas	2900	.081	.02		
Harrington	2204	.080				Unincorp. PTBA*	2929	.085	.02		
Odessa	2205	.080				Anacortes	2901	.087	.02		
Reardan	2206	.080				Burlington	2902	.085	.02		
Sprague	2207	.080				Concrete	2903	.085	.02		
Wilbur	2208	.080				Hamilton	2904	.085	.02		
<b>MASON</b>						La Conner	2905	.085	.02		
Unincorp. Areas	2300	.085	.02			Lyman	2906	.085	.02		
Shelton	2301	.088	.02			Mount Vernon	2907	.087	.02		
<b>OKANOGAN</b>						Sedro-Woolley	2908	.085	.02		
Unincorp. Areas	2400	.078	.02			<b>SKAMANIA</b>					
Unincorp. PTBA*	2424	.082	.02			Unincorp. Areas	3000	.077	.02		
Brewster	2401	.082	.02			North Bonneville	3001	.077	.02		
Conconully	2402	.082	.02			Stevenson	3002	.077	.02		
Coulee Dam	2403	.078	.02			<b>SNOHOMISH</b>					
Elmer City	2404	.078	.02			Unincorp. Areas	3100	.092	.02		1.00
Nespelem	2405	.078	.02			Unincorp. Areas Non-RTA	4200	.078	.02		1.00
Okanogan (City)	2406	.083	.02			Unincorp. PTBA*	3131	.104	.02		1.00
Omak	2407	.082	.02			Unincorp. PTBA* Non-RTA	4231	.090	.02		1.00
Oroville	2408	.082	.02			Arlington	3101	.092	.02		1.00
Pateros	2409	.082	.02			Bothell/Snohomish	3120	.104	.02		1.00
Riverside	2410	.082	.02			Brier	3102	.104	.02		
Tonasket	2411	.083	.02			Darrington	3103	.090	.02		
Twisp	2412	.085	.02			Edmonds	3104	.104	.02		1.00
Winthrop	2413	.083	.03			Everett	3105	.098	.02		1.00
<b>PACIFIC</b>						Everett Non-RTA	4205	.084	.02		1.00
Unincorp. Areas	2500	.081	.02			Gold Bar	3106	.090	.02		
Ilwaco	2501	.081	.02			Granite Falls	3107	.090	.02		
Long Beach	2502	.083	.03			Index	3108	.090	.02		
Raymond	2503	.081	.02			Lake Stevens	3109	.090	.02		
South Bend	2504	.081	.02			Lynnwood	5210	.104	.02		1.00
<b>PEND OREILLE</b>						Marysville	3111	.093	.02		1.00
Unincorp. Areas	2600	.076	.02			Mill Creek	5219	.104	.02		
Cusick	2601	.076	.02			Monroe	3112	.093	.02		1.00
Ione	2602	.076	.02			Mountlake Terrace	3113	.104	.02		1.00
Metaline	2603	.076	.02			Mukilteo	5214	.104	.02		1.00
Metaline Falls	2604	.076	.02			Snohomish (City)	3115	.092	.02		
Newport	2605	.076	.02			Stanwood	3116	.092	.02		
<b>PIERCE</b>						Sultan	3117	.090	.02		
	(8)	(8)				Woodway	3118	.104	.02		
Unincorp. Areas	2700	.093	.082	.02/.05	0.50	<b>SPOKANE</b>					
Unincorp. Areas Non-RTA	4100	.079	.078	.02/.05	0.50	Unincorp. Areas	3200	.081	.02		
Unincorp. Areas Non-RTA HBZ	2789	.079	.078	.02/.05	0.50	Unincorp. PTBA*	3232	.089	.02		
Unincorp. PTBA*	2727	.099	.085	.02/.05	0.50	Airway Heights:					
Unincorp. PTBA* Non-RTA...±	4127	.085	.081	.02/.05	0.50	Less than 40 rooms/spaces	3201	.091	.019		
Unincorp. PTBA* HBZ	2787	.085	.081	.02/.05	0.50	40 or more rooms/spaces	5301	.081	.039		
Auburn/Pierce	2724	.099	.085	.02/.05		Cheney	3202	.089	.02		
Bonney Lake	2701	.093	.085	.02/.05		Deer Park	3203	.081	.02		
Bonney Lake Non-RTA	4101	.079	.079	.02/.05		Fairfield	3204	.081	.02		
Buckley	2702	.079	.079	.02/.05		Latah	3205	.081	.02		
Carbonado	2703	.079	.078	.02/.05		Liberty Lake					
DuPont	2704	.093	.085	.02/.05	0.50	Less than 40 rooms/spaces	3212	.089	.013		
Eatonville	2705	.079	.078	.02/.05		40 or more rooms/spaces	5312	.087	.033		
Edgewood	2720	.099	.085	.02/.05		Medical Lake	3206	.089	.02		
Fife	5106	.085	.085	.05	0.50	Millwood	3207	.089	.02		
Fircrest	2707	.099	.085	.02/.05		Rockford	3208	.081	.02		
Gig Harbor	2708	.085	.081	.02/.05	0.50	Spangle	3209	.081	.02		
Gig Harbor HBZ	2788	.085	.081	.02/.05	0.50	Spokane (City)	3210	.089	.02		
Lakewood	5121	.085	.085	.05	1.00	40 or more rooms/spaces	5310	.087	.033		
Milton/Pierce	2709	.099	.085	.02/.05		Spokane Valley					
Orting	2710	.093	.085	.02/.05		Less than 40 rooms/spaces	3213	.089	.013		
Pacific/Pierce	2723	.099	.085	.02/.05		40 or more rooms/spaces	5313	.087	.033		
Puyallup	5111	.085	.085	.05	1.00	Waverly	3211	.081	.02		
Roy	2712	.080	.078	.02/.05		Zone A	3250				2.00
Ruston	2713	.099	.085	.02/.05		Zone B	3251				2.00
South Prairie	2714	.079	.078	.02/.05		Zone C	3252				2.00
Steilacoom	2715	.099	.085	.02/.05		Zone D	3253				.50

40 or more rooms/spaces

Location				Lodging				Location				Lodging					
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
<b>SPOKANE (cont.)</b>						<b>KING</b>											
Zone E	3254				2.00	Unincorp. Areas	5000	.096		1700	5000	.028					
Zone F	3255				.50	Unincorp. Non-RTA	4300	.083		4000	4300	.028					
<b>STEVENS</b>																	
Unincorp. Areas	3300	.076				Algona	5001	.096		1701	5001	.028					
Chewelah	3301	.076	.01			Auburn/King	5002	.086	.01	1702	5002	.028					
Colville	3302	.076	.015			Auburn/King Non-RTA	4302	.082	.01	4002	4302	.028					
Kettle Falls	3303	.076				Beaux Arts Village	5003	.096		1703	5003	.028					
Marcus	3304	.076				Bellevue	5004	.086		1704	5004	.058					
Northport	3305	.076				Bellevue Non-RTA	4304	.082		4004	4304	.058					
Springdale	3306	.076				Black Diamond	5005	.083		1705	5005	.028					
<b>THURSTON</b>																	
Unincorp. Areas	3400	.079			2.00	Bothell/King	5006	.086	.01	1706	5006	.028					
Unincorp. PTBA*	3434	.091			2.00	Burien	5034	.096		1734	5034	.028					
Bucoda	3401	.079				Carnation	5007	.083		1707	5007	.028					
Lacey	3402	.093	.02		2.00	Clyde Hill	5008	.096		1708	5008	.028					
Olympia	3403	.093	.02		2.00	Covington	5012	.083		1712	5012	.028					
Rainier	3404	.079				Des Moines	5009	.086	.01	1709	5009	.028					2.00
Tenino	3405	.079				Duvall	5010	.083		1710	5010	.028					
Tumwater	3406	.093	.02		2.00	Enumclaw	5011	.082	.01	1711	5011	.028					
Yelm	3407	.091			2.00	Federal Way	5032	.086	.01	1732	5032	.028					
<b>WAHIAKUM</b>																	
Unincorp. Areas	3500	.076	.02			Hunts Point	5013	.096		1713	5013	.028					
Cathlamet	3501	.076	.02			Issaquah	5014	.086	.01	1714	5014	.028					
<b>WALLA WALLA</b>																	
Unincorp. Areas	3600	.081	.02			Issaquah Non-RTA	4314	.082	.01	4014	4314	.028					
Unincorp. PTBA*	3636	.087	.02			Kenmore	5038	.096		1738	5038	.028					
College Place	3601	.087	.02			Kent	5015	.086	.01	1715	5015	.028					
Prescott	3602	.081	.02			Kent Non-RTA	4315	.082	.01	4015	4315	.028					
Waitsburg	3603	.082	.02			Kirkland	5016	.086	.01	1716	5016	.028					
Walla Walla (City)	3604	.089	.02			Lake Forest Park	5017	.096		1717	5017	.028					
Zone A	3660				2.00	Maple Valley	5020	.083		1720	5020	.028					
Zone B	3661				1.75	Medina	5018	.096		1718	5018	.028					
<b>WHATCOM</b>																	
Unincorp. Areas	3700	.079	.02			Mercer Island	5019	.096		1719	5019	.028					
Unincorp. PTBA*	3737	.085	.02			Milton/King	5031	.096		1731	5031	.028					
Bellingham	3701	.087	.02			Newcastle	5036	.096		1736	5036	.028					
Blaine	3702	.087	.02			Newcastle Non-RTA	4336	.083		4036	4336	.028					
Everson	3703	.085	.02			Normandy Park	5021	.096		1721	5021	.028					
Ferndale	3704	.087	.02			North Bend	5022	.082	.01	1722	5022	.028					
Lynden	3705	.087	.02			Pacific/King	5023	.086	.01	1723	5023	.028					
Nooksack	3706	.085	.02			Redmond	5024	.086	.01	1724	5024	.028					
Sumas	3707	.085	.02			Redmond Non-RTA	4324	.082	.01	4024	4324	.028					
<b>WHITMAN</b>																	
Unincorp. Areas	3800	.078				Renton	5025	.086	.01	1725	5025	.028					
Albion	3801	.078				Renton Non-RTA	4325	.082	.01	4025	4325	.028					
Colfax	3802	.078				Sammamish	5039	.096		1739	5039	.028					
Colton	3803	.078				Sammamish Non-RTA	4339	.083		4039	4339	.028					
Endicott	3804	.078				SeaTac	5033	.086	.01	1733	5033	.028					2.00
Farmington	3805	.078				Seattle	5026	.086		1726	5026	.07					
Garfield	3806	.078								6026							
La Crosse	3807	.078				Shoreline	5037	.096		1737	5037	.028					
Lamont	3808	.078				Skykomish	1727   5027	.086 .083		1727		.028					
Malden	3809	.078				Snoqualmie	5028	.082	.01	1728	5028	.028					
Oakesdale	3810	.078				Tukwila	5029	.086	.01	1729	5029	.028					2.00
Palouse	3811	.078				Woodinville	5035	.086	.01	1735	5035	.028					
Pullman	3812	.078	.02			Woodinville Non-RTA	4335	.082	.01	4035	4335	.028					
Rosalia	3813	.078				Yarrow Point	5030	.096		1730	5030	.028					
St. John	3814	.078															
Tekoa	3815	.078															
Uniontown	3816	.078															
<b>YAKIMA</b>																	
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 (RTA) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 360-705-6705.*
- (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) **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 Pierce County, the city of East Wenatchee, and the city of Wenatchee are used only to report lodging sales tax activities. (See Lodging Notices.)  
± HBZ - Hospital Benefit Zone  
Unincorporated Areas are locations outside incorporated city limits.  
\* PTBA - Public Transportation Benefit Area