

# Lodging Information Rates and Changes



## Effective April 1 - June 30, 2021

### 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 April 1 - June 30, 2021

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>COLUMBIA (cont.)</b>					
Unincorp. Areas	0100	.080	.02			Dayton	0701	.084	.02		
Hatton	0101	.080	.02			Starbuck	0702	.082			
Lind	0102	.080	.02			<b>COWLITZ</b> <i>see pg 6 (7)</i>					
Othello	0103	.082	.02			Unincorp. Areas	0800	.078	.02/.03		
Ritzville	0104	.080	.02			Castle Rock	0801	.080	.02/.03		
Washtucna	0105	.080	.02			Kalama	0802	.079	.02/.03		
<b>ASOTIN</b>						Kelso	0803	.081	.02/.03		
Unincorp. Areas	0200	.080	.02			Longview	0804	.081	.02/.03		
Asotin (City)	0201	.080	.02			Woodland	0805	.079	.02/.03		
Clarkston	0202	.082	.02			<b>DOUGLAS</b> (8) (8)					
<b>BENTON</b> (Eff. 4/1/21)						Unincorp. Areas	0900	.078			
Unincorp. Areas	0300	.080				Unincorp. PTBA*	0909	.083			
Unincorp. PTBA*	0333	.086				Bridgeport	0901	.077			
Benton City	0301	.086				E. Wenatchee	0902 5902	.083 .080	.04		
<b>Kennewick</b>	<b>0302</b>	<b>.086</b>	<b>.02</b>		<b>3.00</b>	Mansfield	0903	.077			
Prosser	0303	.086	.02			Rock Island	0904	.083	.02		
Zone A	0360				1.00	Waterville	0905	.083			
Zone B	0361				2.00	<b>FERRY</b>					
<b>Richland</b>	<b>0304</b>	<b>.086</b>	<b>.02</b>		<b>3.00</b>	Unincorp. Areas	1000	.080			
West Richland	0305	.086				Republic	1001	.080	.02		
<b>CHELAN</b> (Eff. 4/1/21) (8) (8)						<b>FRANKLIN</b> (Eff. 4/1/21)					
Unincorp. Areas	0400	.083	.02			Unincorp. Areas	1100	.080	.02		
Cashmere	0401	.083	.02			Unincorp. PTBA*	1111	.086	.02		
Chelan (City)	0402	.083	.03			Connell	1101	.082	.02		
Entiat	0403	.083	.02			Kahlotus	1102	.080	.02		
Leavenworth	0404	.085	.03			Mesa	1103	.080	.02		
<b>Wenatchee</b>	<b>0405 5405</b>	<b>.085 .080</b>	<b>.04</b>		<b>2.00</b>	<b>Pasco</b>	<b>1104</b>	<b>.086</b>	<b>.02</b>		<b>3.00</b>
<b>CLALLAM</b>						<b>GARFIELD</b>					
Unincorp. Areas	0500	.085	.02			Unincorp. Areas	1200	.079			
Forks	0501	.085	.02			Pomeroy	1201	.079			
Port Angeles	0502	.088	.02			<b>GRANT</b>					
Sequim	0503	.088	.02			Unincorp. Areas	1300	.082	.02		
<b>CLARK</b> (Eff. 4/1/21)						Unincorp. Areas	1301	.082	.02		
Unincorp. Areas	0600	.077	.02		2.00	Electric City	1302	.082	.02		
Unincorp. PTBA*	0666	.084	.02		2.00	Ephrata	1303	.084	.02		
Battle Ground	0601	.084	.02			George	1304	.084	.02		
Camas	0602	.084	.02			Grand Coulee	1305	.084	.02		
La Center	0603	.084	.02			Hartline	1306	.082	.02		
Ridgefield	0604	.084	.02			Krupp	1307	.082	.02		
<b>Vancouver</b>	<b>0605</b>	<b>.085</b>	<b>.02</b>		<b>2.00</b>	Mattawa	1308	.084	.02		
Washougal	0606	.084	.02			Moses Lake	1309	.084	.02		
Yacolt	0607	.084	.02			Quincy	1310	.082	.02		
<b>COLUMBIA</b>						Royal City	1311	.082	.02		
Unincorp. Areas	0700	.082									

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>GRANT (cont.)</b>						<b>LEWIS (cont.)</b>					
Soap Lake .....	1312	.082	.02			Chehalis .....	2102	.082	.02		2.00
Warden .....	1313	.082	.02			Morton .....	2103	.078	.02		
Wilson Creek .....	1315	.082	.02			Mossyrock .....	2104	.078	.02		
<b>GRAYS HARBOR</b>						<b>LINCOLN</b>					
Unincorp. Areas .....	1400	.089	.03			Unincorp. Areas .....	2200	.080	.02		
Chehalis Tribes - Unincorp. Areas .....	1411	.089	.03			Almira .....	2201	.080	.02		
Aberdeen .....	5501	.090	.03			Creston .....	2202	.080	.02		
Cosmopolis .....	1402	.089	.03			Davenport .....	2203	.080	.02		
Elma .....	1403	.089	.03			Harrington .....	2204	.080	.02		
Hoquiam .....	1404	.089	.03			Odessa .....	2205	.080	.02		
McCleary .....	1405	.089	.03			Reardan .....	2206	.080	.02		
Montesano .....	1406	.089	.03			Sprague .....	2207	.080	.02		
Oakville .....	1407	.089	.03			Wilbur .....	2208	.080	.02		
Chehalis Tribes - Oakville .....	1413	.089	.03			<b>MASON</b>					
Ocean Shores .....	5509	.090	.03			Unincorp. Areas .....	2300	.085	.02		
Westport .....	1408	.089	.03			Shelton .....	2301	.088	.02		
<b>ISLAND</b>						<b>OKANOGAN</b>					
Unincorp. Areas .....	1500	.087	.02			Unincorp. Areas .....	2400	.080	.02		
Coupeville .....	1501	.087	.02			Unincorp. PTBA* .....	2424	.084	.02		
Langley .....	1502	.087	.02			Brewster .....	2401	.084	.02		
Oak Harbor .....	1503	.089	.02			Conconully .....	2402	.084	.02		
<b>JEFFERSON (Eff. 4/1/21)</b>						<b>PACIFIC</b>					
Unincorp. Areas .....	1600	.091	.02			Unincorp. Areas .....	2500	.081	.02		
Suquamish Tribe - Unincorp. Jefferson County .....	1603	.091	.02			Ilwaco .....	2501	.081	.02		
Port Townsend .....	1601	.091	.02			Long Beach .....	2502	.083	.03		
<b>KING SEE PAGE 6</b>						<b>RAYMOND</b>					
<b>KITSAP (Eff. 4/1/21)</b>						<b>PEND OREILLE (Eff. 4/1/21)</b>					
Unincorp. Areas .....	1800	.090	.02			Unincorp. Areas .....	2600	.077	.02		
Suquamish Tribe - Unincorp. Kitsap County ..	1805	.090	.02			Kalispel Tribe - Unincorp. Pend Oreille County .....	2607	.077	.02		
Bainbridge Island .....	1804	.090	.02			Cusick .....	2601	.077	.02		
Bremerton .....	1801	.090	.02			Ione .....	2602	.077	.02		
Port Orchard .....	1802	.090	.02			Metaline .....	2603	.077	.02		
Port Townsend .....	1803	.090	.02			<b>2.00</b>					
<b>KITTITAS</b>						<b>- 3 -</b>					
Unincorp. Areas .....	1900	.080	.02			<b>(7/28/21)</b>					
Cle Elum .....	1901	.080	.02								
Ellensburg .....	1902	.083	.02								
Kittitas (City) .....	1903	.080	.02								
Roslyn .....	1904	.080	.02								
South Cle Elum .....	1905	.080	.02								
<b>KLICKITAT</b>											
Unincorp. Areas .....	2000	.070									
Bingen .....	2001	.075									
Goldendale .....	2002	.075	.02								
White Salmon .....	2003	.075									
<b>LEWIS</b>											
Unincorp. Areas .....	2100	.078	.02								
Chehalis Tribes - Unincorp. Areas .....	2111	.078	.02								
Centralia .....	2101	.082	.02								

Location				Lodging			Location				Lodging		
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Center	TPA (3)		
<b>PEND OREILLE (cont.)</b>						<b>SKAGIT (cont.)</b>							
Metaline Falls .....	2604	.077	.02			Mount Vernon .....	2907	.087	.02		2.00		
Newport .....	2605	.077	.02			Sedro-Woolley .....	2908	.085	.02		2.00		
<b>PIERCE</b>						<b>SKAMANIA</b>							
Unincorp. Areas .....	2700	5100	.093	.082	.02/.05	0.50	Unincorp. Areas .....	3000	.077	.02			
Unincorp. Areas Non-RTA ...	4100	4400	.079	.078	.02/.05	0.50	North Bonneville .....	3001	.077	.02			
Unincorp. Areas Non-RTA HBZ± .....	2789	5189	.079	.078	.02/.05	0.50	Stevenson.....	3002	.077	.02			
Unincorp. PTBA* .....	2727	5127	.099	.085	.02/.05	0.50	<b>SNOHOMISH</b>						
Unincorp. PTBA* Non-RTA..	4127	4427	.085	.081	.02/.05	0.50	Unincorp. Areas .....	3100	.092	.02	2.00		
Unincorp. PTBA* HBZ± .....	2787	5187	.085	.081	.02/.05	0.50	Unincorp. Areas Non-RTA ...	4200	.078	.02	2.00		
Auburn/Pierce .....	2724	5124	.099	.085	.02/.05		Unincorp. PTBA* .....	3131	.104	.02	2.00		
Bonney Lake .....	2701	5101	.093	.085	.02/.05		Unincorp. PTBA* Non-RTA.....	4231	.090	.02	2.00		
Bonney Lake Non-RTA.....	4101	4401	.079	.079	.02/.05		Tulalip Tribes - Unincorp. PTBA Non-RTA.....	4233	.090	.02	2.00		
Buckley .....	2702	5102	.079	.079	.02/.05		Arlington .....	3101	.092	.02	2.00		
Carbonado.....	2703	5103	.079	.078	.02/.05		Bothell/Snohomish.....	3120	.104	.02	2.00		
DuPont.....	2704	5104	.093	.085	.02/.05	0.50	Brier .....	3102	.104	.02			
Eatonville .....	2705	5105	.079	.078	.02/.05		Darrington.....	3103	.090	.02			
Edgewood .....	2720	5120	.099	.085	.02/.05		Edmonds .....	3104	.104	.02	2.00		
Fife.....	5106	5106	.085	.085	.05	0.50	Everett .....	3105	.098	.02	2.00		
Fircrest .....	2707	5107	.099	.085	.02/.05		Everett Non-RTA.....	4205	.084	.02	2.00		
Gig Harbor.....	2708	5108	.087	.081	.02/.05	0.50	Gold Bar .....	3106	.090	.02			
Gig Harbor HBZ ± .....	2788	5188	.087	.081	.02/.05	0.50	Granite Falls .....	3107	.090	.02			
Lakewood .....	5121	5121	.085	.085	.05	1.00	Index.....	3108	.090	.02			
Milton/Pierce.....	2709	5109	.099	.085	.02/.05		Lake Stevens.....	3109	.090	.02			
Orting.....	2710	5110	.093	.085	.02/.05		Lynnwood .....	5210	.104	.02	2.00		
Pacific/Pierce.....	2723	5123	.099	.085	.02/.05		Marysville.....	3111	.093	.02	2.00		
Puyallup.....	5111	5111	.085	.085	.05	1.00	Tulalip Tribes - Marysville.....	3121	.093	.02	2.00		
Roy .....	2712	5112	.080	.078	.02/.05		Mill Creek.....	5219	.104	.02			
Ruston .....	2713	5113	.099	.085	.02/.05		Monroe .....	3112	.093	.02	2.00		
South Prairie.....	2714	5114	.079	.078	.02/.05		Mountlake Terrace.....	3113	.104	.02	2.00		
Steilacoom.....	2715	5115	.099	.085	.02/.05		Mukilteo .....	5214	.104	.02	2.00		
Sumner .....	2716	5116	.093	.085	.02/.05	0.50	Snohomish (City).....	3115	.092	.02			
Tacoma .....	2717	5117	.102	.085	.02/.05	1.50	Stanwood.....	3116	.092	.02			
University Place.....	2719	5119	.099	.085	.02/.05		Sultan .....	3117	.090	.02			
Wilkeson .....	2718	5118	.079	.078	.02/.05		Woodway.....	3118	.104	.02			
<b>SAN JUAN</b>						<b>SPOKANE (Eff. 4/1/21)</b>							
Unincorp. Areas .....	2800	.083	.02			Unincorp. Areas .....	3200	.081	.02				
Friday Harbor.....	2801	.085	.02			Unincorp. PTBA* .....	3232	.089	.02				
<b>SKAGIT (Eff. 4/1/21)</b>						Airway Heights:							
Unincorp. Areas .....	2900	.081	.02		2.00	Less than 40 rooms/spaces	3201	.091	.019				
<b>Swinomish Tribe - Unincorp.Skagit County....</b>	<b>2909</b>	<b>.081</b>	<b>.02</b>		<b>2.00</b>	40 or more rooms/spaces..	5301	.081	.039				
Unincorp. PTBA* .....	2929	.085	.02		2.00	<b>Kalispel Tribe - Airway Heights:</b>							
<b>Swinomish Tribe - Unincorp.Skagit County PTBA* .....</b>	<b>2931</b>	<b>.085</b>	<b>.02</b>		<b>2.00</b>	<b>Less than 40 rooms/spaces</b>	<b>3215</b>	<b>.091</b>	<b>.019</b>				
Anacortes .....	2901	.088	.02		2.00	<b>40 or more rooms/spaces...</b>	<b>5315</b>	<b>.081</b>	<b>.039</b>				
Burlington .....	2902	.085	.02		2.00	Cheney .....	3202	.089	.02				
Concrete.....	2903	.085	.02		2.00	Deer Park .....	3203	.081	.02				
Hamilton .....	2904	.085	.02		2.00	Fairfield.....	3204	.081	.02				
La Conner.....	2905	.085	.02		2.00	Latah.....	3205	.081	.02				
<b>Swinomish Tribe - La Conner .....</b>	<b>2911</b>	<b>.085</b>	<b>.02</b>		<b>2.00</b>	Liberty Lake							
Lyman .....	2906	.085	.02		2.00	Less than 40 rooms/spaces	3212	.089	.013				
					2.00	40 or more rooms/spaces..	5312	.087	.033				

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>SPOKANE (cont.)</b>						<b>WHATCOM</b>					
Medical Lake .....	3206	.089	.02			Unincorp. Areas .....	3700	.079	.02		
Millwood .....	3207	.089	.02			Unincorp. PTBA* .....	3737	.085	.02		
Rockford .....	3208	.081	.02			Bellingham .....	3701	.087	.02		
Spangle .....	3209	.081	.02			Blaine .....	3702	.087	.02		
Spokane (City) .....	3210	.089				Everson .....	3703	.085	.02		
40 or more rooms/spaces..	5310	.087	.033			Ferndale .....	3704	.087	.02		
Spokane Valley						Lynden .....	3705	.087	.02		
Less than 40 rooms/spaces	3213	.089	.013			Nooksack .....	3706	.085	.02		
40 or more rooms/spaces..	5313	.087	.033			Sumas .....	3707	.085	.02		
Waverly .....	3211	.081	.02			<b>WHITMAN</b>					
<b>Zone A .....</b>	<b>3250</b>				<b>4.00</b>	Unincorp. Areas .....	3800	.078			<i>see pg 4 (5)</i>
<b>Zone B .....</b>	<b>3251</b>				<b>4.00</b>	Albion .....	3801	.078			
<b>Zone C .....</b>	<b>3252</b>				<b>4.00</b>	Colfax .....	3802	.078	.02		
<b>Zone D .....</b>	<b>3253</b>				<b>1.00</b>	Colton .....	3803	.078			
Zone E .....	3254				2.00	Endicott .....	3804	.078			
Zone F .....	3255				.50	Farmington .....	3805	.078			
<b>STEVENS</b>						Garfield .....	3806	.078			
Unincorp. Areas .....	3300	.076				La Crosse .....	3807	.078			
Chewelah .....	3301	.076	.01			Lamont .....	3808	.078			
Colville .....	3302	.076	.015			Malden .....	3809	.078			
Kettle Falls .....	3303	.076				Oakesdale .....	3810	.078			
Marcus .....	3304	.076				Palouse .....	3811	.078			
Northport .....	3305	.076	.02			Pullman .....	3812	.078	.02		
Springdale .....	3306	.076				Rosalia .....	3813	.078			
<b>THURSTON</b>						St. John .....	3814	.078			
Unincorp. Areas .....	3400	.080			2.00	Tekoa .....	3815	.078			
Chehalis Tribes - Unincorp. Areas .....	3409	.080			2.00	Uniontown .....	3816	.078			
Unincorp. PTBA* .....	3434	.092			2.00	<b>YAKIMA</b>					
Bucoda .....	3401	.080				Unincorp. Areas .....	3900	.080			2.00
Lacey .....	3402	.094	.02		2.00	Grandview .....	3901	.080			
Olympia .....	3403	.094	.02		2.00	Granger .....	3902	.080			
Rainier .....	3404	.080				Harrah .....	3903	.080			
Tenino .....	3405	.080				Mabton .....	3904	.080			
Tumwater .....	3406	.094	.02		2.00	Moxee City .....	3905	.080			
Chehalis Tribes - Tumwater	3411	.094	.02		2.00	Naches .....	3906	.080			
Yelm .....	3407	.092			2.00	Selah .....	3907	.083			2.00
<b>WAHKIAKUM</b>						Sunnyside .....	3908	.082	.02		
Unincorp. Areas .....	3500	.076	.02			Tieton .....	3909	.080			
Cathlamet .....	3501	.076	.02			Toppenish .....	3910	.080	.02		
<b>WALLA WALLA</b>						Union Gap .....	3911	.082	.02		2.00
Unincorp. Areas .....	3600	.081	.02			Wapato .....	3912	.080			
Unincorp. PTBA* .....	3636	.087	.02			Yakima (City) .....	3913	.083	.03		2.00
College Place .....	3601	.087	.02			Zillah .....	3914	.080			
Prescott .....	3602	.081	.02								
Waitsburg .....	3603	.082	.02								
Walla Walla (City) .....	3604	.089	.02								
Zone A .....	3660				2.00						
Zone B .....	3661				1.75						

Location		Lodging					
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)		
<b>KING</b>							
Unincorp. Areas.....	5000	.097		1700	5000	.028	
Unincorp. Non-RTA....	4300	.084		4000	4300	.028	
Algona.....	5001	.097		1701	5001	.028	
Auburn/King.....	5002	.087	.01	1702	5002	.028	
Auburn/King Non-RTA	4302	.083	.01	4002	4302	.028	
Beaux Arts Village.....	5003	.097		1703	5003	.028	
Bellevue.....	5004	.087		1704	5004	.058	
Bellevue Non-RTA....	4304	.083		4004	4304	.058	
Black Diamond.....	5005	.084		1705	5005	.028	
Bothell/King.....	5006	.087	.01	1706	5006	.028	
Burien.....	5034	.097		1734	5034	.028	
Carnation.....	5007	.084		1707	5007	.028	
Clyde Hill.....	5008	.097		1708	5008	.028	
Covington.....	5012	.084		1712	5012	.028	
Des Moines.....	5009	.087	.01	1709	5009	.028	2.00
Duvall.....	5010	.086		1710	5010	.028	
Enumclaw.....	5011	.083	.01	1711	5011	.028	
Federal Way.....	5032	.087	.01	1732	5032	.028	
Hunts Point.....	5013	.097		1713	5013	.028	
Issaquah.....	5014	.087	.01	1714	5014	.028	
Issaquah Non-RTA....	4314	.083	.01	4014	4314	.028	
Kenmore.....	5038	.097		1738	5038	.028	
Kent.....	5015	.087	.01	1715	5015	.028	
Kent Non-RTA.....	4315	.083	.01	4015	4315	.028	
Kirkland.....	5016	.087	.01	1716	5016	.028	
Lake Forest Park.....	5017	.097		1717	5017	.028	
Maple Valley.....	5020	.084		1720	5020	.028	
Medina.....	5018	.097		1718	5018	.028	
Mercer Island.....	5019	.097		1719	5019	.028	
Milton/King.....	5031	.097		1731	5031	.028	
Newcastle.....	5036	.097		1736	5036	.028	
Newcastle Non-RTA...	4336	.084		4036	4336	.028	
Normandy Park.....	5021	.097		1721	5021	.028	
North Bend.....	5022	.083	.01	1722	5022	.028	
Pacific/King.....	5023	.087	.01	1723	5023	.028	
Redmond.....	5024	.087	.01	1724	5024	.028	
Redmond Non-RTA....	4324	.083	.01	4024	4324	.028	
Renton.....	5025	.087	.01	1725	5025	.028	
Renton Non-RTA.....	4325	.083	.01	4025	4325	.028	
Sammamish.....	5039	.097		1739	5039	.028	
Sammamish Non-RTA	4339	.084		4039	4339	.028	
SeaTac.....	5033	.087	.01	1733	5033	.028	2.00
Seattle.....	5026	.087		1726	5026	.07	
				6026			
Shoreline.....	5037	.097		1737	5037	.028	
Skykomish.....	1727   5027	.087 .084		1727		.028	
Snoqualmie.....	5028	.083	.01	1728	5028	.028	
Tukwila.....	5029	.087	.01	1729	5029	.028	2.00
Woodinville.....	5035	.087	.01	1735	5035	.028	
Woodinville Non-RTA	4335	.083	.01	4035	4335	.028	
Yarrow Point.....	5030	.097		1730	5030	.028	

**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