

Lodging Information Rates and Changes



Effective April 1 - June 30, 2023

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 the Lodging section of the Combined Excise Tax Return.

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). 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.

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 click on *Find taxes & rates* then *Lodging information and rates*.
- **Pierce County Regional Transit Authority (RTA) Tax Reporting Change** - go to 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). 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.



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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 6

Lodging				Lodging			
Location	Location	Location	Location	Location	Location	Location	Location
County/City	County/City	County/City	County/City	County/City	County/City	County/City	County/City
Loc. Code	Loc. Code	Loc. Code	Loc. Code	Loc. Code	Loc. Code	Loc. Code	Loc. Code
Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
ADAMS				COLUMBIA			
Unincorp. Areas.....	0100	.080	.02	Unincorp. Areas.....	0700	.082	
Hatton.....	0101	.080	.02	Dayton.....	0701	.084	.02
Lind.....	0102	.080	.02	Starbuck.....	0702	.082	
Othello.....	0103	.082	.02	COWLITZ (Eff. 4/1/23)			
Ritzville.....	0104	.080	.02	Unincorp. Areas.....	0800 0850	.078	see pg 6 (6)
Washtucna.....	0105	.080	.02	Castle Rock.....	0801 0851	.080	.02/.03
ASOTIN				Kalama.....	0802 0852	.081	.02/.03
Unincorp. Areas.....	0200	.080	.02	Kelso.....	0803 0853	.082	.02/.03
Asotin (City).....	0201	.080	.02	Longview.....	0804 0854	.082	.02/.03
Clarkston.....	0202	.082	.02	Woodland.....	0805 0855	.079	.02/.03
BENTON				DOUGLAS (Eff. 4/1/23)			
Unincorp. Areas.....	0300	.081		Unincorp. Areas.....	0900	.078	
Unincorp. PTBA*.....	0333	.087		Unincorp. PTBA*.....	0909	.083	
Benton City.....	0301	.087		Bridgeport.....	0901	.078	
Kennewick.....	0302	.087	.02	E. Wenatchee.....	5902	.081	.04
Prosser.....	0303	.087	.02	Mansfield.....	0903	.077	
Zone A.....	0360			Rock Island.....	0904	.083	.02
Zone B.....	0361			Waterville.....	0905	.083	
Richland.....	0304	.087	.02	FERRY			
West Richland.....	0305	.087		Unincorp. Areas.....	1000	.080	
CHELAN				Republic.....	1001	.080	.02
Unincorp. Areas.....	0400	.083	.02	FRANKLIN			
Cashmere.....	0401	.083	.02	Unincorp. Areas.....	1100	.081	.02
Chelan (City).....	0402	.083	.03	Unincorp. PTBA*.....	1111	.087	.02
Entiat.....	0403	.083	.02	Connell.....	1101	.083	.02
Leavenworth.....	0404	.085	.03	Kahlotus.....	1102	.081	.02
Wenatchee.....	5405	.081	.04	Mesa.....	1103	.081	.02
CLALLAM				Pasco.....	1104	.089	.02
Unincorp. Areas.....	0500	.086	.02	GARFIELD			
Forks.....	0501	.086	.02	Unincorp. Areas.....	1200	.081	
Port Angeles.....	0502	.088	.02	Pomeroy.....	1201	.081	
Sequim.....	0503	.089	.02	GRANT			
CLARK (Eff. 4/1/23)				Unincorp. Areas.....	1300	.082	.02
Unincorp. Areas.....	0600	.078	.02	Coulee City.....	1301	.082	.02
Unincorp. PTBA*.....	0666	.085	.02	Electric City.....	1302	.082	.02
Cowlitz Tribe - Unincorp. Areas.....	0609	.078	.02	Ephrata.....	1303	.084	.02
Battle Ground.....	0601	.086	.02	George.....	1304	.084	.02
Camas.....	0602	.085	.02	Grand Coulee.....	1305	.084	.02
La Center.....	0603	.085	.02	Hartline.....	1306	.082	.02
Cowlitz Tribe - La Center ..	0611	.085	.02	Krupp.....	1307	.082	.02
Ridgefield.....	0604	.087	.02	Mattawa.....	1308	.084	.02
Vancouver.....	0605	.087	.02	Moses Lake.....	1309	.084	.02
Washougal.....	0606	.085	.02	Quincy.....	1310	.082	.02
Yacolt.....	0607	.085	.02	Royal City.....	1311	.082	.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)
GRANT (cont.)						LEWIS (cont.)					
Soap Lake	1312	.084	.02			Centralia	2101	.082	.02		2.00
Warden	1313	.082	.02			Chehalis	2102	.082	.02		2.00
Wilson Creek	1315	.082	.02			Morton	2103	.078	.02		
GRAYS HARBOR											
Unincorp. Areas	1400	.089	.03			Mossyrock	2104	.078	.02		
Chehalis Tribes - Unincorp. Areas	1411	.089	.03			Napavine	2105	.078	.02		
Aberdeen	5501	.090	.03			Pe Ell	2106	.078	.02		
Cosmopolis	1402	.089	.03			Toledo	2107	.078	.02		
Elma	1403	.089	.03			Vader	2108	.078	.02		
Hoquiam	1404	.089	.03			Winlock	2109	.078	.02		
McCleary	1405	.089	.03			LINCOLN					
Montesano	1406	.089	.03			Unincorp. Areas	2200	.080	.02		
Oakville	1407	.089	.03			Almira	2201	.080	.02		
Chehalis Tribes - Oakville...	1413	.089	.03			Creston	2202	.080	.02		
Ocean Shores	5509	.090	.03			Davenport	2203	.080	.02		
Westport	1408	.089	.03			Harrington	2204	.080	.02		
ISLAND											
Unincorp. Areas	1500	.088	.02			Odessa	2205	.080	.02		
Coupeville	1501	.088	.02			Reardan	2206	.080	.02		
Langley	1502	.088	.02			Sprague	2207	.080	.02		
Oak Harbor	1503	.090	.02			Wilbur	2208	.080	.02		
JEFFERSON						MASON					
Unincorp. Areas	1600	.091	.02			Unincorp. Areas	2300	.085	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			Squaxin Tribe - Unincorp. Areas	2303	.085	.02		
Port Townsend	1601	.091	.02			Shelton	2301	.088	.02		
KING SEE PAGE 6						OKANOGAN					
KITSAP (Eff. 4/1/23)											
Unincorp. Areas	1800	.092	.02			Unincorp. Areas	2400	.080	.02		
Suquamish Tribe - Unincorp. Kitsap County ...	1805	.092	.02			Unincorp. PTBA*	2424	.084	.02		
Bainbridge Island	1804	.092	.02			Brewster	2401	.084	.02		
Bremerton	1801	.092	.02			Conconully	2402	.084	.02		
Suquamish Tribe - Bremerton	1807	.092	.02			Coulee Dam	2403	.080	.02		
Port Orchard	1802	.093	.02			Elmer City	2404	.080	.02		
Poulsbo	1803	.093	.02			Nespelem	2405	.080	.02		
KITTITAS											
Unincorp. Areas	1900	.081	.02			Okanogan (City)	2406	.085	.02		
Cle Elum	1901	.081	.02			Omak	2407	.084	.02		
Ellensburg	1902	.084	.02			Oroville	2408	.084	.02		
Kittitas (City)	1903	.081	.02			Pateros	2409	.086	.02		
Roslyn	1904	.081	.02			Riverside	2410	.084	.02		
South Cle Elum	1905	.081	.02			Tonasket	2411	.085	.02		
KLICKITAT											
Unincorp. Areas	2000	.075				Twisp	2412	.087	.02		
Bingen	2001	.075				Winthrop	2413	.085	.03		
Goldendale	2002	.075	.02			PACIFIC					
White Salmon	2003	.075				Unincorp. Areas	2500	.081	.02		
LEWIS											
Unincorp. Areas	2100	.078	.02			Ilwaco	2501	.081	.02		
Chehalis Tribes - Unincorp. Areas	2111	.078	.02			Long Beach	2502	.083	.03		
						Raymond	2503	.081	.02		
						South Bend	2504	.081	.02		
						PEND OREILLE					
						Unincorp. Areas	2600	.077	.02		
						Kalispel Tribe - Unincorp. Pend Oreille County	2607	.077	.02		
						Cusick	2601	.077	.02		

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/Mlti (2)	Convention Center	TPA (3)
WHITMAN (cont.)					
Farmington	3805	.079			
Garfield	3806	.079			
La Crosse	3807	.079			
Lamont	3808	.079			
Malden	3809	.079			
Oakesdale	3810	.079			
Palouse	3811	.079			
Pullman	3812	.079	.02		
Rosalia	3813	.079			
St. John	3814	.079			
Tekoa	3815	.079			
Uniontown	3816	.079			
YAKIMA					
Unincorp. Areas	3900	.080			4.00
Grandview	3901	.080			
Granger	3902	.080			
Harrah	3903	.080			
Mabton	3904	.080			
Moxee City	3905	.080			
Naches	3906	.080			
Selah	3907	.083			2.00
Sunnyside	3908	.082	.02		
Tieton	3909	.080	.02		
Toppenish	3910	.080	.02		
Union Gap	3911	.082	.02		2.00
Wapato	3912	.080			
Yakima (City)	3913	.083	.03		4.00
Zillah	3914	.080			
KING					
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
Duvall.....	5010	.086		1710	5010 .028
Enumclaw.....	5011	.083	.01	1711	5011 .028
Federal Way.....	5032	.087	.01	1732	5032 .028
Puyallup Tribe - Federal Way	5041	.087	.038		
Hunts Point.....	5013	.097		1713	5013 .028
Issaquah.....	5014	.087	.01	1714	5014 .028

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/Mlti (2)	Convention Center	TPA (3)
KING (cont.)					
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	4034	4334 .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
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
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
- (6) **Special Hotel/Motel (Cowlitz County):**
Less than 40 rooms/spaces = .02
40 or more rooms/spaces = .03

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* PTBA - Public Transportation Benefit Area

Spokane County TPA Zones A through C: lodging businesses with 40 or more rooms within all unincorporated areas of Spokane County and the City of Spokane have adopted to impose a TPA charge based on zoner. The TPA lodging charge per zone is specified in the [Spokane County TPA Lodging Charge Rate Change Notice](#), effective 1/1/2023.

**Liberty Lake Zone E: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue greater than \$500K need to collect a TPA charge of \$2.00 per room per night.

**Liberty Lake Zone F: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue less than \$500K need to collect a TPA charge of \$0.50 per room per night.