

WASHINGTON STATE DEPARTMENT OF REVENUE LODGING SPECIAL NOTICE

City of Richland Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective April 1, 2021, the City of Richland Tourism Promotion Area (TPA) have adopted an ordinance to impose a special assessment (lodging charges) within the established TPA. TPA lodging charge will be imposed at three dollars (\$3.00) per lodging unit per night of stay. Lodging businesses within the TPA with 40 or more lodging units must collect the lodging charge from persons who purchase lodging.

What to Collect and Report:

City of Richland lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Richland	0304	\$3.00 per lodging unit/night of stay

Lodging Facilities that Report the TPA Lodging Charge:

"Lodging businesses," for the purpose of this charge means a person that furnishes lodging taxable by the state under chapter 82.08 RCW within the City of Richland TPA with forty (40) or more lodging units. This includes, but is not limited to, hotels, motels, bed and breakfast facilities.

If you have less than 40 lodging units, or if your lodging business is not within the boundaries of the City of Richland TPA, you do not need to report the TPA charge.

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 website at dor.wa.gov or call the Department of Revenue at 360-705-6705.