

Lodging Information Rates and Changes



Effective January 1 - March 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 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, 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.

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.



Lodging Rates and Changes

Effective January 1 - March 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)		
ADAMS						FRANKLIN (cont.)							
Unincorp. Areas	0100	.077	.02			Connell	1101	.082	.02				
Hatton	0101	.077	.02			Kahlotus	1102	.080	.02				
Lind	0102	.077	.02			Mesa	1103	.080	.02				
Othello	0103	.079	.02			Pasco	1104	.086	.02		2.00		
Ritzville	0104	.077	.02			GARFIELD							
Wash Tucna	0105	.077	.02			Unincorp. Areas	1200	.079					
ASOTIN						Pomeroy	1201	.079					
Unincorp. Areas	0200	.077	.02			GRANT (Eff. 1/1/19)							
Asotin (City)	0201	.077	.02			Unincorp. Areas	1300	.079	.02				
Clarkston	0202	.079	.02			Coulee City	1301	.079	.02				
BENTON						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				
CHELAN (8)						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			GRAYS HARBOR (Eff. 1/1/19)							
Entiat	0403	.082	.02			Unincorp. Areas	1400	.088	.03				
Leavenworth	0404	.084	.03			Aberdeen	1401	.0893	.03				
Wenatchee	0405 5405	.084 .080	.04		1.00	Cosmopolis	1402	.088	.03				
CLALLAM						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				
CLARK						Ocean Shores	1409	.090	.03				
Unincorp. Areas	0600	.077	.02		2.00	Westport	1408	.088	.03				
Unincorp. PTBA*	0666	.084	.02		2.00	ISLAND							
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	JEFFERSON							
Washougal	0606	.084	.02			Unincorp. Areas	1600	.090	.02				
Yacolt	0607	.084	.02			Port Townsend	1601	.090	.02				
COLUMBIA						KING SEE PAGE 4							
Unincorp. Areas	0700	.082				KITSAP							
Dayton	0701	.084	.02			Unincorp. Areas	1800	.090	.02				
Starbuck	0702	.082				Bainbridge Island	1804	.090	.02				
COWLITZ						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			KITTITAS							
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				
DOUGLAS (8)						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				KLICKITAT							
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					
FERRY						LEWIS							
Unincorp. Areas	1000	.077				Unincorp. Areas	2100	.078	.02				
Republic	1001	.077	.02			Centralia	2101	.082	.02		2.00		
FRANKLIN						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)
LEWIS (cont.)						PIERCE (cont.)					
Pe Ell	2106	.078	.02			Sumner	2716 5116	.093 .085	.02/.05		0.50
Toledo	2107	.078	.02			Tacoma	2717 5117	.101 .085	.02/.05		1.50
Vader	2108	.078	.02			University Place	2719 5119	.099 .085	.02/.05		
Winlock	2109	.078	.02			Wilkeson	2718 5118	.079 .078	.02/.05		
LINCOLN						SAN JUAN					
Unincorp. Areas	2200	.080				Unincorp. Areas	2800	.081	.02		
Almira	2201	.080				Friday Harbor	2801	.083	.02		
Creston	2202	.080				SKAGIT					
Davenport	2203	.080				Unincorp. Areas	2900	.081	.02		
Harrington	2204	.080				Unincorp. PTBA*	2929	.085	.02		
Odessa	2205	.080				Anacortes	2901	.085	.02		
Reardan	2206	.080				Burlington	2902	.085	.02		
Sprague	2207	.080				Concrete	2903	.085	.02		
Wilbur	2208	.080				Hamilton	2904	.085	.02		
MASON						SKAMANIA					
Unincorp. Areas	2300	.085	.02			La Conner	2905	.085	.02		
Shelton	2301	.088	.02			Lyman	2906	.085	.02		
OKANOGAN						Mount Vernon					
Unincorp. Areas	2400	.078	.02			Sedro-Woolley	2908	.085	.02		
Unincorp. PTBA*	2424	.082	.02			SKAMANIA					
Brewster	2401	.082	.02			Unincorp. Areas	3000	.077	.02		
Conconully	2402	.082	.02			North Bonneville	3001	.077	.02		
Coulee Dam	2403	.078	.02			Stevenson	3002	.077	.02		
Elmer City	2404	.078	.02			SNOHOMISH (Eff. 1/1/19)					
Nespelem	2405	.078	.02			Unincorp. Areas	3100	.091	.02		1.00
Okanogan (City)	2406	.083	.02			Unincorp. Areas Non-RTA	4200	.077	.02		1.00
Omak	2407	.082	.02			Unincorp. PTBA*	3131	.103	.02		1.00
Oroville	2408	.082	.02			Unincorp. PTBA* Non-RTA	4231	.089	.02		1.00
Pateros	2409	.082	.02			Arlington	3101	.091	.02		1.00
Riverside	2410	.082	.02			Bothell/Snohomish	3120	.103	.02		1.00
Tonasket	2411	.083	.02			Brier	3102	.103	.02		
Twisp	2412	.085	.02			Darrington	3103	.089	.02		
Winthrop	2413	.083	.03			Edmonds	3104	.103	.02		1.00
PACIFIC						Everett					
Unincorp. Areas	2500	.081	.02			Everett Non-RTA	4205	.083	.02		1.00
Ilwaco	2501	.081	.02			Gold Bar	3106	.089	.02		
Long Beach	2502	.083	.03			Granite Falls	3107	.089	.02		
Raymond	2503	.081	.02			Index	3108	.089	.02		
South Bend	2504	.081	.02			Lake Stevens	3109	.089	.02		
PEND OREILLE						Lynnwood					
Unincorp. Areas	2600	.076	.02			Marysville	3111	.092	.02		1.00
Cusick	2601	.076	.02			Mill Creek	3119	.104	.02		
Ione	2602	.076	.02			Monroe	3112	.092	.02		1.00
Metaline	2603	.076	.02			Mountlake Terrace	3113	.103	.02		1.00
Metaline Falls	2604	.076	.02			Mukilteo	3114	.104	.02		1.00
Newport	2605	.076	.02			Snohomish (City)	3115	.091	.02		
PIERCE						Stanwood					
	(8)	(8)				Sultan	3117	.089	.02		
Unincorp. Areas	2700 5100	.093 .082	.02/.05		0.50	Woodway	3118	.103	.02		
Unincorp. Areas Non-RTA	4100 4400	.079 .078	.02/.05		0.50	SPOKANE					
Unincorp. Areas Non-RTA HBZ	2789 5189	.079 .078	.02/.05		0.50	Unincorp. Areas	3200	.081	.02		
Unincorp. PTBA*	2727 5127	.099 .085	.02/.05		0.50	Unincorp. PTBA*	3232	.088	.02		
Unincorp. PTBA* Non-RTA...±	4127 4427	.085 .081	.02/.05		0.50	Airway Heights:					
Unincorp. PTBA* HBZ	2787 5187	.085 .081	.02/.05		0.50	Less than 40 rooms/spaces	3201	.090	.019		
Auburn/Pierce	2724 5124	.099 .085	.02/.05			40 or more rooms/spaces	5301	.081	.039		
Bonney Lake	2701 5101	.093 .085	.02/.05			Cheney	3202	.088	.02		
Bonney Lake Non-RTA	4101 4401	.079 .079	.02/.05			Deer Park	3203	.081	.02		
Buckley	2702 5102	.079 .079	.02/.05			Fairfield	3204	.081	.02		
Carbonado	2703 5103	.079 .078	.02/.05			Latah	3205	.081	.02		
DuPont	2704 5104	.093 .085	.02/.05		0.50	Liberty Lake					
Eatonville	2705 5105	.079 .078	.02/.05			Less than 40 rooms/spaces	3212	.088	.013		
Edgewood	2720 5120	.099 .085	.02/.05			40 or more rooms/spaces	5312	.087	.033		
Fife	5106 5106	.085 .085	.05		0.50	Medical Lake	3206	.088	.02		
Fircrest	2707 5107	.099 .085	.02/.05			Millwood	3207	.088	.02		
Gig Harbor	2708 5108	.085 .081	.02/.05		0.50	Rockford	3208	.081	.02		
Gig Harbor HBZ	2788 5188	.085 .081	.02/.05		0.50	Spangle	3209	.081	.02		
Lakewood	5121 5121	.085 .085	.05		1.00	Spokane (City)	3210	.088	.02		
Milton/Pierce	2709 5109	.099 .085	.02/.05			40 or more rooms/spaces	5310	.087	.033		
Orting	2710 5110	.093 .085	.02/.05			Spokane Valley					
Pacific/Pierce	2723 5123	.099 .085	.02/.05			Less than 40 rooms/spaces	3213	.088	.013		
Puyallup	5111 5111	.085 .085	.05		1.00	40 or more rooms/spaces	5313	.087	.033		
Roy	2712 5112	.080 .078	.02/.05			Waverly	3211	.081	.02		
Ruston	2713 5113	.099 .085	.02/.05			Zone A	3250				2.00
South Prairie	2714 5114	.079 .078	.02/.05			Zone B	3251				2.00
Steilacoom	2715 5115	.099 .085	.02/.05			Zone C	3252				2.00
						Zone D	3253				.50

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)	
SPOKANE (cont.)						KING (Eff. 1/1/19)						
Zone E	3254				2.00	Unincorp. Areas	5000	.096		1700	5000	.028
Zone F	3255				.50	Unincorp. Non-RTA	4300	.083		4000	4300	.028
STEVENS						Algona	5001	.096		1701	5001	.028
Unincorp. Areas	3300	.076				Auburn/King	5002	.086	.01	1702	5002	.028
Chewelah	3301	.076	.01			Auburn/King Non-RTA	4302	.082	.01	4002	4302	.028
Colville	3302	.076	.015			Beaux Arts Village	5003	.096		1703	5003	.028
Kettle Falls	3303	.076				Bellevue	5004	.086		1704	5004	.058
Marcus	3304	.076				Bellevue Non-RTA	4304	.082		4004	4304	.058
Northport	3305	.076		.02		Black Diamond	5005	.083		1705	5005	.028
Springdale	3306	.076				Bothell/King	5006	.086	.01	1706	5006	.028
THURSTON						Burien	5034	.096		1734	5034	.028
Unincorp. Areas	3400	.079			2.00	Carnation	5007	.083		1707	5007	.028
Unincorp. PTBA*	3434	.087			2.00	Clyde Hill	5008	.096		1708	5008	.028
Bucoda	3401	.079				Covington	5012	.083		1712	5012	.028
Lacey	3402	.089	.02		2.00	Des Moines	5009	.086	.01	1709	5009	.028
Olympia	3403	.089	.02		2.00	Duvall	5010	.083		1710	5010	.028
Rainier	3404	.079				Enumclaw	5011	.082	.01	1711	5011	.028
Tenino	3405	.079				Federal Way	5032	.086	.01	1732	5032	.028
Tumwater	3406	.089	.02		2.00	Hunts Point	5013	.096		1713	5013	.028
Yelm	3407	.087			2.00	Issaquah	5014	.086	.01	1714	5014	.028
WAHKIACUM						Issaquah Non-RTA	4314	.082	.01	4014	4314	.028
Unincorp. Areas	3500	.076	.02			Kenmore	5038	.096		1738	5038	.028
Cathlamet	3501	.076	.02			Kent	5015	.086	.01	1715	5015	.028
WALLA WALLA						Kent Non-RTA	4315	.082	.01	4015	4315	.028
Unincorp. Areas	3600	.081	.02			Kirkland	5016	.086	.01	1716	5016	.028
Unincorp. PTBA*	3636	.087	.02			Lake Forest Park	5017	.096		1717	5017	.028
College Place	3601	.087	.02			Maple Valley	5020	.083		1720	5020	.028
Prescott	3602	.081	.02			Medina	5018	.096		1718	5018	.028
Waitsburg	3603	.082	.02			Mercer Island	5019	.096		1719	5019	.028
Walla Walla (City)	3604	.089	.02			Milton/King	5031	.096		1731	5031	.028
Zone A	3660				2.00	Newcastle	5036	.096		1736	5036	.028
Zone B	3661				1.75	Newcastle Non-RTA	4336	.083		4036	4336	.028
WHATCOM						Normandy Park	5021	.096		1721	5021	.028
Unincorp. Areas	3700	.079	.02			North Bend	5022	.082	.01	1722	5022	.028
Unincorp. PTBA*	3737	.085	.02			Pacific/King	5023	.086	.01	1723	5023	.028
Bellingham	3701	.087	.02			Redmond	5024	.086	.01	1724	5024	.028
Blaine	3702	.087	.02			Redmond Non-RTA	4324	.082	.01	4024	4324	.028
Everson	3703	.085	.02			Renton	5025	.086	.01	1725	5025	.028
Ferndale	3704	.087	.02			Renton Non-RTA	4325	.082	.01	4025	4325	.028
Lynden	3705	.087	.02			Sammamish	5039	.096		1739	5039	.028
Nooksack	3706	.085	.02			Sammamish Non-RTA	4339	.083		4039	4339	.028
Sumas	3707	.085	.02			SeaTac	5033	.086	.01	1733	5033	.028
WHITMAN						Seattle	5026	.086		1726	5026	.07
Unincorp. Areas	3800	.078								6026		
Albion	3801	.078				Shoreline	5037	.096		1737	5037	.028
Colfax	3802	.078	.02			Skykomish	1727 5027	.086 .083		1727		.028
Colton	3803	.078				Snoqualmie	5028	.082	.01	1728	5028	.028
Endicott	3804	.078				Tukwila	5029	.086	.01	1729	5029	.028
Farmington	3805	.078				Woodinville	5035	.086	.01	1735	5035	.028
Garfield	3806	.078				Woodinville Non-RTA	4335	.082	.01	4035	4335	.028
La Crosse	3807	.078				Yarrow Point	5030	.096		1730	5030	.028
Lamont	3808	.078										
Malden	3809	.078										
Oakesdale	3810	.078										
Palouse	3811	.078										
Pullman	3812	.078	.02									
Rosalia	3813	.078										
St. John	3814	.078										
Tekoa	3815	.078										
Uniontown	3816	.078										
YAKIMA												
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 1-800-647-7706.*
- (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