

# Lodging Information Rates and Changes



## Effective July 1 - September 30, 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 July 1 - September 30, 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 (Eff. 7/1/19)</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</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 5116	.093 .085	.02/.05		0.50
Toledo	2107	.078	.02			Tacoma	2717 5117	.102 .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		
<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 5100	.093 .082	.02/.05		0.50	<b>SPOKANE</b>					
Unincorp. Areas Non-RTA	4100 4400	.079 .078	.02/.05		0.50	Unincorp. Areas	3200	.081	.02		
Unincorp. Areas Non-RTA HBZ	2789 5189	.079 .078	.02/.05		0.50	Unincorp. PTBA*	3232	.089	.02		
Unincorp. PTBA*	2727 5127	.099 .085	.02/.05		0.50	Airway Heights:					
Unincorp. PTBA* Non-RTA...±	4127 4427	.085 .081	.02/.05		0.50	Less than 40 rooms/spaces	3201	.091	.019		
Unincorp. PTBA* HBZ	2787 5187	.085 .081	.02/.05		0.50	40 or more rooms/spaces	5301	.081	.039		
Auburn/Pierce	2724 5124	.099 .085	.02/.05			Cheney	3202	.089	.02		
Bonney Lake	2701 5101	.093 .085	.02/.05			Deer Park	3203	.081	.02		
Bonney Lake Non-RTA	4101 4401	.079 .079	.02/.05			Fairfield	3204	.081	.02		
Buckley	2702 5102	.079 .079	.02/.05			Latah	3205	.081	.02		
Carbonado	2703 5103	.079 .078	.02/.05			Liberty Lake					
DuPont	2704 5104	.093 .085	.02/.05		0.50	Less than 40 rooms/spaces	3212	.089	.013		
Eatonville	2705 5105	.079 .078	.02/.05			40 or more rooms/spaces	5312	.087	.033		
Edgewood	2720 5120	.099 .085	.02/.05			Medical Lake	3206	.089	.02		
Fife	5106 5106	.085 .085	.05		0.50	Millwood	3207	.089	.02		
Fircrest	2707 5107	.099 .085	.02/.05			Rockford	3208	.081	.02		
Gig Harbor	2708 5108	.085 .081	.02/.05		0.50	Spangle	3209	.081	.02		
Gig Harbor HBZ	2788 5188	.085 .081	.02/.05		0.50	Spokane (City)	3210	.089	.02		
Lakewood	5121 5121	.085 .085	.05		1.00	40 or more rooms/spaces	5310	.087	.033		
Milton/Pierce	2709 5109	.099 .085	.02/.05			Spokane Valley					
Orting	2710 5110	.093 .085	.02/.05			Less than 40 rooms/spaces	3213	.089	.013		
Pacific/Pierce	2723 5123	.099 .085	.02/.05			40 or more rooms/spaces	5313	.087	.033		
Puyallup	5111 5111	.085 .085	.05		1.00	Waverly	3211	.081	.02		
Roy	2712 5112	.080 .078	.02/.05			Zone A	3250				2.00
Ruston	2713 5113	.099 .085	.02/.05			Zone B	3251				2.00
South Prairie	2714 5114	.079 .078	.02/.05			Zone C	3252				2.00
Steilacoom	2715 5115	.099 .085	.02/.05			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)		
<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	.02			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	
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	.02			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	
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	
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				<b>Footnotes:</b>							
Tekoa	3815	.078				(1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. <i>If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.</i>							
Uniontown	3816	.078				(2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.							
<b>YAKIMA</b>						(3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on <i>Find taxes &amp; rates</i> then <i>Lodging Information and rates</i> .							
Unincorp. Areas	3900	.079			2.00	(4) <b>Special Hotel/Motel (Pierce County):</b>							
Grandview	3901	.079				25 or less rooms/spaces = .02							
Granger	3902	.079				26 or more rooms/spaces = .05							
Harrah	3903	.079				Fife, Lakewood and Puyallup = .05							
Mabton	3904	.079				(5) <b>Special Hotel/Motel (Colfax):</b>							
Moxee City	3905	.079				30 or more rooms/spaces = .02							
Naches	3906	.079				(7) <b>Special Hotel/Motel (Cowlitz County):</b>							
Selah	3907	.082				Less than 40 rooms/spaces = .02							
Sunnyside	3908	.079				40 or more rooms/spaces = .03							
Tieton	3909	.079	.02		2.00	(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.)							
Toppenish	3910	.079	.02			± HBZ - Hospital Benefit Zone							
Union Gap	3911	.081	.02		2.00	Unincorporated Areas are locations outside incorporated city limits.							
Wapato	3912	.079				* PTBA - Public Transportation Benefit Area							
Yakima (City)	3913	.082	.03		2.00								
Zillah	3914	.079											