

Lodging Information Rates and Changes



Effective July 1 - September 30, 2020

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 July 1 - September 30, 2020

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

Lodging				Lodging							
Location	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	Location	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
County/City						County/City					
ADAMS						FRANKLIN (cont.)					
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			GARFIELD					
Wash Tucna	0105	.080	.02			Unincorp. Areas	1200	.079			
ASOTIN						Pomeroy	1201	.079			
Unincorp. Areas	0200	.080	.02			GRANT					
Asotin (City)	0201	.080	.02			Unincorp. Areas	1300	.082	.02		
Clarkston	0202	.082	.02			Coulee City	1301	.082	.02		
BENTON						Electric City	1302	.082	.02		
Unincorp. Areas	0300	.080				Ephrata	1303	.084	.02		
Unincorp. PTBA*	0333	.086				George	1304	.084	.02		
Benton City	0301	.086				Grand Coulee	1305	.084	.02		
Kennewick	0302	.086	.02		2.00	Hartline	1306	.082	.02		
Prosser	0303	.086	.02			Krupp	1307	.082	.02		
Zone A	0360				1.00	Mattawa	1308	.084	.02		
Zone B	0361				2.00	Moses Lake	1309	.084	.02		
Richland	0304	.086	.02		2.00	Quincy	1310	.082	.02		
West Richland	0305	.086				Royal City	1311	.082	.02		
CHELAN (8)						Soap Lake	1312	.082	.02		
Unincorp. Areas	0400	.083	.02			Warden	1313	.082	.02		
Cashmere	0401	.083	.02			Wilson Creek	1315	.082	.02		
Chelan (City)	0402	.083	.03			GRAYS HARBOR					
Entiat	0403	.083	.02			Unincorp. Areas	1400	.089	.03		
Leavenworth	0404	.085	.03			Aberdeen	5501	.090	.03		
Wenatchee	0405 5405	.085 .080	.04		1.00	Cosmopolis	1402	.089	.03		
CLALLAM						Elma	1403	.089	.03		
Unincorp. Areas	0500	.085	.02			Hoquiam	1404	.089	.03		
Forks	0501	.085	.02			McCleary	1405	.089	.03		
Port Angeles	0502	.088	.02			Montesano	1406	.089	.03		
Sequim	0503	.088	.02			Oakville	1407	.089	.03		
CLARK						Ocean Shores	5509	.090	.03		
Unincorp. Areas	0600	.077	.02		2.00	Westport	1408	.089	.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	.089	.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	.083				South Cle Elum	1905	.080	.02		
Bridgeport	0901	.077				KLICKITAT					
E. Wenatchee	0902 5902	.083 .080	.04			Unincorp. Areas	2000	.070			
Mansfield	0903	.077				Bingen	2001	.075			
Rock Island	0904	.083	.02			Goldendale	2002	.075	.02		
Waterville	0905	.083				White Salmon	2003	.075			
FERRY						LEWIS					
Unincorp. Areas	1000	.080				Unincorp. Areas	2100	.078	.02		
Republic	1001	.080	.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	.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		
LINCOLN (Eff. 7/1/20)						SAN JUAN (Eff. 7/1/20)					
Unincorp. Areas	2200	.080	.02			Unincorp. Areas	2800	.083	.02		
Almira	2201	.080	.02			Friday Harbor	2801	.085	.02		
Creston	2202	.080	.02			SKAGIT (Eff. 7/1/20)					
Davenport	2203	.080	.02			Unincorp. Areas	2900	.081	.02		
Harrington	2204	.080	.02			Unincorp. PTBA*	2929	.085	.02		
Odesa	2205	.080	.02			Anacortes	2901	.088	.02		
Reardan	2206	.080	.02			Burlington	2902	.085	.02		
Sprague	2207	.080	.02			Concrete	2903	.085	.02		
Wilbur	2208	.080	.02			Hamilton	2904	.085	.02		
MASON						La Conner	2905	.085	.02		
Unincorp. Areas	2300	.085	.02			Lyman	2906	.085	.02		
Shelton	2301	.088	.02			Mount Vernon	2907	.087	.02		
OKANOGAN						Sedro-Woolley	2908	.085	.02		
Unincorp. Areas	2400	.080	.02			SKAMANIA					
Unincorp. PTBA*	2424	.084	.02			Unincorp. Areas	3000	.077	.02		
Brewster	2401	.084	.02			North Bonneville	3001	.077	.02		
Conconully	2402	.084	.02			Stevenson	3002	.077	.02		
Coulee Dam	2403	.080	.02			SNOHOMISH (Eff. 7/1/20)					
Elmer City	2404	.080	.02			Unincorp. Areas	3100	.092	.02		2.00
Nespelem	2405	.080	.02			Unincorp. Areas Non-RTA...	4200	.078	.02		2.00
Okanogan (City)	2406	.085	.02			Unincorp. PTBA*	3131	.104	.02		2.00
Omak	2407	.084	.02			Unincorp. PTBA* Non-RTA....	4231	.090	.02		2.00
Oroville	2408	.084	.02			Tulalip Tribes - Unincorp.	4233	.090	.02		2.00
Pateros	2409	.084	.02			PTBA Non-RTA.....					2.00
Riverside	2410	.084	.02			Arlington	3101	.092	.02		2.00
Tonasket	2411	.085	.02			Bothell/Snohomish	3120	.104	.02		2.00
Twisp	2412	.087	.02			Brier	3102	.104	.02		
Winthrop	2413	.085	.03			Darrington	3103	.090	.02		
PACIFIC						Edmonds	3104	.104	.02		2.00
Unincorp. Areas	2500	.081	.02			Everett	3105	.098	.02		2.00
Ilwaco	2501	.081	.02			Everett Non-RTA	4205	.084	.02		2.00
Long Beach	2502	.083	.03			Gold Bar	3106	.090	.02		
Raymond	2503	.081	.02			Granite Falls	3107	.090	.02		
South Bend	2504	.081	.02			Index	3108	.090	.02		
PEND OREILLE						Lake Stevens	3109	.090	.02		
Unincorp. Areas	2600	.076	.02			Lynnwood	5210	.104	.02		2.00
Cusick	2601	.076	.02			Marysville	3111	.093	.02		2.00
Ione	2602	.076	.02			Tulalip Tribes - Marysville....	3121	.093	.02		2.00
Metaline	2603	.076	.02			Mill Creek	5219	.104	.02		
Metaline Falls	2604	.076	.02			Monroe	3112	.093	.02		2.00
Newport	2605	.076	.02			Mountlake Terrace	3113	.104	.02		2.00
PIERCE (8)						Mukilteo	5214	.104	.02		2.00
Unincorp. Areas	2700 5100	.093 .082	.02/.05		0.50	Snohomish (City)	3115	.092	.02		
Unincorp. Areas Non-RTA	4100 4400	.079 .078	.02/.05		0.50	Stanwood	3116	.092	.02		
Unincorp. Areas Non-RTA HBZ	2789 5189	.079 .078	.02/.05		0.50	Sultan	3117	.090	.02		
Unincorp. PTBA*	2727 5127	.099 .085	.02/.05		0.50	Woodway	3118	.104	.02		
Unincorp. PTBA* Non-RTA...±	4127 4427	.085 .081	.02/.05		0.50	SPOKANE					
Unincorp. PTBA* HBZ	2787 5187	.085 .081	.02/.05		0.50	Unincorp. Areas	3200	.081	.02		
Auburn/Pierce	2724 5124	.099 .085	.02/.05			Unincorp. PTBA*	3232	.089	.02		
Bonney Lake	2701 5101	.093 .085	.02/.05			Airway Heights:					
Bonney Lake Non-RTA	4101 4401	.079 .079	.02/.05			Less than 40 rooms/spaces	3201	.091	.019		
Buckley	2702 5102	.079 .079	.02/.05			40 or more rooms/spaces	5301	.081	.039		
Carbonado	2703 5103	.079 .078	.02/.05			Cheney	3202	.089	.02		
DuPont	2704 5104	.093 .085	.02/.05		0.50	Deer Park	3203	.081	.02		
Eatonville	2705 5105	.079 .078	.02/.05			Fairfield	3204	.081	.02		
Edgewood	2720 5120	.099 .085	.02/.05			Latah	3205	.081	.02		
Fife	5106 5106	.085 .085	.05		0.50	Liberty Lake					
Fircrest	2707 5107	.099 .085	.02/.05			Less than 40 rooms/spaces..	3212	.089	.013		
Gig Harbor	2708 5108	.087 .081	.02/.05		0.50	40 or more rooms/spaces.....	5312	.087	.033		
Gig Harbor HBZ	2788 5188	.087 .081	.02/.05		0.50	Medical Lake	3206	.089	.02		
Lakewood	5121 5121	.085 .085	.05		1.00	Millwood	3207	.089	.02		
Milton/Pierce	2709 5109	.099 .085	.02/.05			Rockford	3208	.081	.02		
Orting	2710 5110	.093 .085	.02/.05			Spangle	3209	.081	.02		
Pacific/Pierce	2723 5123	.099 .085	.02/.05			Spokane (City)	3210	.089	.02		
Puyallup	5111 5111	.085 .085	.05		1.00	40 or more rooms/spaces.....	5310	.087	.033		
Roy	2712 5112	.080 .078	.02/.05			Spokane Valley					
Ruston	2713 5113	.099 .085	.02/.05			Less than 40 rooms/spaces..	3213	.089	.013		
South Prairie	2714 5114	.079 .078	.02/.05			40 or more rooms/spaces.....	5313	.087	.033		
Steilacoom	2715 5115	.099 .085	.02/.05			Waverly	3211	.081	.02		
						Zone A	3250				2.00

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.)						YAKIMA (CONT.)					
Zone B.....	3251				2.00	Wapato.....	3912	.080			
Zone C.....	3252				2.00	Yakima (City).....	3913	.083	.03		2.00
Zone D.....	3253				.50	Zillah.....	3914	.080			
Zone E.....	3254				2.00	KING					
Zone F.....	3255				.50	Unincorp. Areas.....	5000	.096		1700 5000	.028
STEVENS						Unincorp. Non-RTA.....	4300	.083		4000 4300	.028
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	.02			Bellevue Non-RTA.....	4304	.082		4004 4304	.058
Springdale.....	3306	.076				Black Diamond.....	5005	.083		1705 5005	.028
THURSTON						Bothell/King.....	5006	.086	.01	1706 5006	.028
Unincorp. Areas.....	3400	.080			2.00	Burien.....	5034	.096		1734 5034	.028
Unincorp. PTBA*.....	3434	.092			2.00	Carnation.....	5007	.083		1707 5007	.028
Bucoda.....	3401	.080				Clyde Hill.....	5008	.096		1708 5008	.028
Lacey.....	3402	.094	.02		2.00	Covington.....	5012	.083		1712 5012	.028
Olympia.....	3403	.094	.02		2.00	Des Moines.....	5009	.086	.01	1709 5009	.028
Rainier.....	3404	.080				Duvall.....	5010	.085		1710 5010	.028
Tenino.....	3405	.080				Enumclaw.....	5011	.082	.01	1711 5011	.028
Tumwater.....	3406	.094	.02		2.00	Federal Way.....	5032	.086	.01	1732 5032	.028
Yelm.....	3407	.092			2.00	Hunts Point.....	5013	.096		1713 5013	.028
WAHIAKUM						Issaquah.....	5014	.086	.01	1714 5014	.028
Unincorp. Areas.....	3500	.076	.02			Issaquah Non-RTA.....	4314	.082	.01	4014 4314	.028
Cathlamet.....	3501	.076	.02			Kenmore.....	5038	.096		1738 5038	.028
WALLA WALLA						Kent.....	5015	.086	.01	1715 5015	.028
Unincorp. Areas.....	3600	.081	.02			Kent Non-RTA.....	4315	.082	.01	4015 4315	.028
Unincorp. PTBA*.....	3636	.087	.02			Kirkland.....	5016	.086	.01	1716 5016	.028
College Place.....	3601	.087	.02			Lake Forest Park.....	5017	.096		1717 5017	.028
Prescott.....	3602	.081	.02			Maple Valley.....	5020	.083		1720 5020	.028
Waitsburg.....	3603	.082	.02			Medina.....	5018	.096		1718 5018	.028
Walla Walla (City).....	3604	.089	.02			Mercer Island.....	5019	.096		1719 5019	.028
Zone A.....	3660				2.00	Milton/King.....	5031	.096		1731 5031	.028
Zone B.....	3661				1.75	Newcastle.....	5036	.096		1736 5036	.028
WHATCOM						Newcastle Non-RTA....	4336	.083		4036 4336	.028
Unincorp. Areas.....	3700	.079	.02			Normandy Park.....	5021	.096		1721 5021	.028
Unincorp. PTBA*.....	3737	.085	.02			North Bend.....	5022	.082	.01	1722 5022	.028
Bellingham.....	3701	.087	.02			Pacific/King.....	5023	.086	.01	1723 5023	.028
Blaine.....	3702	.087	.02			Redmond.....	5024	.086	.01	1724 5024	.028
Everson.....	3703	.085	.02			Redmond Non-RTA.....	4324	.082	.01	4024 4324	.028
Ferndale.....	3704	.087	.02			Renton.....	5025	.086	.01	1725 5025	.028
Lynden.....	3705	.087	.02			Renton Non-RTA.....	4325	.082	.01	4025 4325	.028
Nooksack.....	3706	.085	.02			Sammamish.....	5039	.096		1739 5039	.028
Sumas.....	3707	.085	.02			Sammamish Non-RTA..	4339	.083		4039 4339	.028
WHITMAN						SeaTac.....	5033	.086	.01	1733 5033	.028
Unincorp. Areas.....	3800	.078				Seattle.....	5026	.086		1726 5026	.07
Albion.....	3801	.078								6026	
Colfax.....	3802	.078	.02			Shoreline.....	5037	.096		1737 5037	.028
Colton.....	3803	.078				Skykomish.....	1727 5027	.086 .083		1727 5027	.028
Endicott.....	3804	.078				Snoqualmie.....	5028	.082	.01	1728 5028	.028
Farmington.....	3805	.078				Tukwila.....	5029	.086	.01	1729 5029	.028
Garfield.....	3806	.078				Woodinville.....	5035	.086	.01	1735 5035	.028
La Crosse.....	3807	.078				Woodinville Non-RTA...	4335	.082	.01	4035 4335	.028
Lamont.....	3808	.078				Yarrow Point.....	5030	.096		1730 5030	.028
Malden.....	3809	.078				Footnotes:					
Oakesdale.....	3810	.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 360-705-6705.</i>					
Palouse.....	3811	.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.					
Pullman.....	3812	.078	.02			(3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on <i>Find taxes & rates</i> then <i>Lodging Information and rates</i> .					
Rosalia.....	3813	.078				(4) Special Hotel/Motel (Pierce County): 25 or less rooms/spaces = .02 26 or more rooms/spaces = .05 Fife, Lakewood and Puyallup = .05					
St. John.....	3814	.078				(5) Special Hotel/Motel (Colfax): 30 or more rooms/spaces = .02					
Tekoa.....	3815	.078				(7) Special Hotel/Motel (Cowlitz County): Less than 40 rooms/spaces = .02 40 or more rooms/spaces = .03					
Uniontown.....	3816	.078				(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.)					
YAKIMA						± HBZ - Hospital Benefit Zone					
Unincorp. Areas.....	3900	.080			2.00	Unincorporated Areas are locations outside incorporated city limits.					
Grandview.....	3901	.080				* PTBA - Public Transportation Benefit Area					
Granger.....	3902	.080									
Harrah.....	3903	.080									
Mabton.....	3904	.080									
Moxee City.....	3905	.080									
Naches.....	3906	.080									
Selah.....	3907	.083			2.00						
Sunnyside.....	3908	.080	.02								
Tieton.....	3909	.080									
Toppenish.....	3910	.080	.02								
Union Gap.....	3911	.082	.02		2.00 - 4 -						