

Lodging Information Rates and Changes



Effective January 1 - March 31, 2021

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, 2021

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	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				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
Ritzville.....	0104	.080	.02	GARFIELD			
Washtucna.....	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	Hartline.....	1306	.082	.02
Prosser.....	0303	.086	.02	Krupp.....	1307	.082	.02
Zone A.....	0360			Mattawa.....	1308	.084	.02
Zone B.....	0361			Moses Lake.....	1309	.084	.02
Richland.....	0304	.086	.02	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 (Eff. 1/1/21)			
Entiat.....	0403	.083	.02	Unincorp. Areas.....	1400	.089	.03
Leavenworth.....	0404	.085	.03	Chehalis Tribes - Unincorp. Areas	1411	.089	.03
Wenatchee.....	0405 5405	.085 .080	.04	Aberdeen.....	5501	.090	.03
CLALLAM				Cosmopolis.....	1402	.089	.03
Unincorp. Areas.....	0500	.085	.02	Elma.....	1403	.089	.03
Forks.....	0501	.085	.02	Hoquiam.....	1404	.089	.03
Port Angeles.....	0502	.088	.02	McCleary.....	1405	.089	.03
Sequim.....	0503	.088	.02	Montesano.....	1406	.089	.03
CLARK				Oakville.....	1407	.089	.03
Unincorp. Areas.....	0600	.077	.02	Chehalis Tribes - Oakville.....	1413	.089	.03
Unincorp. PTBA*.....	0666	.084	.02	Ocean Shores.....	5509	.090	.03
Battle Ground.....	0601	.084	.02	Westport.....	1408	.089	.03
Camas.....	0602	.084	.02	ISLAND			
La Center.....	0603	.084	.02	Unincorp. Areas.....	1500	.087	.02
Ridgefield.....	0604	.084	.02	Coupeville.....	1501	.087	.02
Vancouver.....	0605	.084	.02	Langley.....	1502	.087	.02
Washougal.....	0606	.084	.02	Oak Harbor.....	1503	.089	.02
Yacolt.....	0607	.084	.02	JEFFERSON			
COLUMBIA				Unincorp. Areas.....	1600	.090	.02
Unincorp. Areas.....	0700	.082		Port Townsend.....	1601	.090	.02
Dayton.....	0701	.084	.02	KING SEE PAGE 4			
Starbuck.....	0702	.082		KITSAP			
COWLITZ				Unincorp. Areas.....	1800	.090	.02
Unincorp. Areas.....	0800	.078	.02/.03	Bainbridge Island.....	1804	.090	.02
Castle Rock.....	0801	.080	.02/.03	Bremerton.....	1801	.090	.02
Kalama.....	0802	.079	.02/.03	Port Orchard.....	1802	.090	.02
Kelso.....	0803	.081	.02/.03	Poulsbo.....	1803	.090	.02
Longview.....	0804	.081	.02/.03	KITTITAS			
Woodland.....	0805	.079	.02/.03	Unincorp. Areas.....	1900	.080	.02
DOUGLAS (8)				Cle Elum.....	1901	.080	.02
Unincorp. Areas.....	0900	.078		Ellensburg.....	1902	.083	.02
Unincorp. PTBA*.....	0909	.083		Kittitas (City).....	1903	.080	.02
Bridgeport.....	0901	.077		Roslyn.....	1904	.080	.02
E. Wenatchee.....	0902 5902	.083 .080	.04	South Cle Elum.....	1905	.080	.02
Mansfield.....	0903	.077		KLICKITAT			
Rock Island.....	0904	.083	.02	Unincorp. Areas.....	2000	.070	
Waterville.....	0905	.083		Bingen.....	2001	.075	
FERRY				Goldendale.....	2002	.075	.02
Unincorp. Areas.....	1000	.080		White Salmon.....	2003	.075	
Republic.....	1001	.080	.02	LEWIS (Eff. 1/1/21)			
FRANKLIN				Unincorp. Areas.....	2100	.078	.02
Unincorp. Areas.....	1100	.080	.02	Chehalis Tribes - Unincorp. Areas	2111	.078	.02
Unincorp. PTBA*.....	1111	.086	.02	Centralia.....	2101	.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)		
LEWIS (cont.)						PIERCE (cont.)							
Chehalis	2102	.082	.02		2.00	Roy	2712 5112	.080 .078	.02/.05				
Morton	2103	.078	.02			Ruston	2713 5113	.099 .085	.02/.05				
Mossyrock	2104	.078	.02			South Prairie.....	2714 5114	.079 .078	.02/.05				
Napavine	2105	.078	.02			Steilacoom.....	2715 5115	.099 .085	.02/.05				
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						SAN JUAN							
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. 1/1/21)							
Davenport	2203	.080	.02			Unincorp. Areas.....	2900	.081	.02		2.00		
Harrington.....	2204	.080	.02			Unincorp. PTBA*.....	2929	.085	.02		2.00		
Odessa	2205	.080	.02			Anacortes	2901	.088	.02		2.00		
Reardan	2206	.080	.02			Burlington	2902	.085	.02		2.00		
Sprague	2207	.080	.02			Concrete	2903	.085	.02		2.00		
Wilbur	2208	.080	.02			Hamilton	2904	.085	.02		2.00		
MASON						La Conner.....							
Unincorp. Areas.....	2300	.085	.02			Lyman	2906	.085	.02		2.00		
Shelton	2301	.088	.02			Mount Vernon.....	2907	.087	.02		2.00		
OKANOGAN						Sedro-Woolley							
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							
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. PTBA Non-RTA.....	4233	.090	.02		2.00		
Pateros	2409	.084	.02			Arlington	3101	.092	.02		2.00		
Riverside.....	2410	.084	.02			Bothell/Snohomish.....	3120	.104	.02		2.00		
Tonasket	2411	.085	.02			Brier	3102	.104	.02				
Twisp	2412	.087	.02			Darrington.....	3103	.090	.02				
Winthrop	2413	.085	.03			Edmonds	3104	.104	.02		2.00		
PACIFIC						Everett							
Unincorp. Areas.....	2500	.081	.02			Everett Non-RTA.....	3105	.098	.02		2.00		
Ilwaco	2501	.081	.02			Gold Bar	3106	.090	.02		2.00		
Long Beach	2502	.083	.03			Granite Falls	3107	.090	.02				
Raymond	2503	.081	.02			Index.....	3108	.090	.02				
South Bend.....	2504	.081	.02			Lake Stevens.....	3109	.090	.02				
PEND OREILLE (Eff. 1/1/21)						Lynnwood							
Unincorp. Areas.....	2600	.077	.02			Marysville.....	3111	.093	.02		2.00		
Cusick.....	2601	.077	.02			Tulalip Tribes - Marysville.....	3121	.093	.02		2.00		
Ione	2602	.077	.02			Mill Creek.....	5219	.104	.02				
Metaline	2603	.077	.02			Monroe	3112	.093	.02		2.00		
Metaline Falls.....	2604	.077	.02			Mountlake Terrace.....	3113	.104	.02		2.00		
Newport	2605	.077	.02			Mukilteo	5214	.104	.02		2.00		
PIERCE						Snohomish (City).....							
Unincorp. Areas.....	2700 5100	.093 .082	.02/.05		0.50	Stanwood.....	3116	.092	.02				
Unincorp. Areas Non-RTA	4100 4400	.079 .078	.02/.05		0.50	Sultan	3117	.090	.02				
Unincorp. Areas Non-RTA HBZ ±	2789 5189	.079 .078	.02/.05		0.50	Woodway.....	3118	.104	.02				
Unincorp. PTBA*	2727 5127	.099 .085	.02/.05		0.50	SPOKANE							
Unincorp. PTBA* Non-RTA.....	4127 4427	.085 .081	.02/.05		0.50	Unincorp. Areas.....	3200	.081	.02		40 or more rooms/spaces		
Unincorp. PTBA* HBZ ±.....	2787 5187	.085 .081	.02/.05		0.50	Unincorp. PTBA*	3232	.089	.02				
Auburn/Pierce.....	2724 5124	.099 .085	.02/.05			Airway Heights:							
Bonney Lake	2701 5101	.093 .085	.02/.05			Less than 40 rooms/spaces	3201	.091	.019				
Bonney Lake Non-RTA.....	4101 4401	.079 .079	.02/.05			40 or more rooms/spaces.....	5301	.081	.039				
Buckley	2702 5102	.079 .079	.02/.05			Cheney	3202	.089	.02				
Carbonado.....	2703 5103	.079 .078	.02/.05			Deer Park	3203	.081	.02				
DuPont.....	2704 5104	.093 .085	.02/.05		0.50	Fairfield.....	3204	.081	.02				
Eatonville.....	2705 5105	.079 .078	.02/.05			Latah.....	3205	.081	.02				
Edgewood	2720 5120	.099 .085	.02/.05			Liberty Lake							
Fife.....	5106 5106	.085 .085	.05		0.50	Less than 40 rooms/spaces..	3212	.089	.013				
Fircrest.....	2707 5107	.099 .085	.02/.05			40 or more rooms/spaces.....	5312	.087	.033				
Gig Harbor.....	2708 5108	.087 .081	.02/.05		0.50	Medical Lake	3206	.089	.02				
Gig Harbor HBZ ±.....	2788 5188	.087 .081	.02/.05		0.50	Millwood.....	3207	.089	.02				
Lakewood	5121 5121	.085 .085	.05		1.00	Rockford	3208	.081	.02				
Milton/Pierce.....	2709 5109	.099 .085	.02/.05			Spangle	3209	.081	.02				
Orting.....	2710 5110	.093 .085	.02/.05			Spokane (City).....	3210	.089	.02				
Pacific/Pierce.....	2723 5123	.099 .085	.02/.05			40 or more rooms/spaces.....	5310	.087	.033				
Puyallup.....	5111 5111	.085 .085	.05		1.00								

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)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)		
SPOKANE (cont.)						YAKIMA (CONT.)													
Spokane Valley						Moxee City	3905	.080											
Less than 40 rooms/spaces..	3213	.089	.013			Naches	3906	.080									2.00		
40 or more rooms/spaces.....	5313	.087	.033			Selah	3907	.083											
Waverly	3211	.081	.02			Sunnyside	3908	.082	.02										
Zone A	3250				2.00	Tieton	3909	.080											
Zone B	3251				2.00	Toppenish	3910	.080	.02										
Zone C	3252				2.00	Union Gap	3911	.082	.02								2.00		
Zone D	3253				.50	Wapato	3912	.080											
Zone E	3254				2.00	Yakima (City)	3913	.083	.03								2.00		
Zone F	3255				.50	Zillah	3914	.080											
STEVENS						KING (Eff. 1/1/21)													
Unincorp. Areas	3300	.076				Unincorp. Areas	5000	.097		1700	5000	.028							
Chewelach	3301	.076	.01			Unincorp. Non-RTA	4300	.084		4000	4300	.028							
Colville	3302	.076	.015			Algona	5001	.097		1701	5001	.028							
Kettle Falls	3303	.076				Auburn/King	5002	.087	.01	1702	5002	.028							
Marcus	3304	.076				Auburn/King Non-RTA	4302	.083	.01	4002	4302	.028							
Northport	3305	.076	.02			Beaux Arts Village	5003	.097		1703	5003	.028							
Springdale	3306	.076				Bellevue	5004	.087		1704	5004	.058							
THURSTON (Eff. 1/1/21)						Bellevue Non-RTA						4304							
Unincorp. Areas	3400	.080			2.00	Black Diamond	5005	.084		4004	4304	.058							
Chehalis Tribes - Unincorp. Areas	3409	.080			2.00	Bothell/King	5006	.087	.01	1705	5005	.028							
Unincorp. PTBA*	3434	.092			2.00	Burien	5034	.097		1734	5034	.028							
Bucoda	3401	.080				Carnation	5007	.084		1707	5007	.028							
Lacey	3402	.094	.02		2.00	Clyde Hill	5008	.097		1708	5008	.028							
Olympia	3403	.094	.02		2.00	Covington	5012	.084		1712	5012	.028							
Rainier	3404	.080				Des Moines	5009	.087	.01	1709	5009	.028					2.00		
Tenino	3405	.080				Duvall	5010	.086		1710	5010	.028							
Tumwater	3406	.094	.02		2.00	Enumclaw	5011	.083	.01	1711	5011	.028							
Chehalis Tribes - Tumwater ...	3411	.094	.02		2.00	Federal Way	5032	.087	.01	1732	5032	.028							
Yelm	3407	.092			2.00	Hunts Point	5013	.097		1713	5013	.028							
WAHKIAKUM						Issaquah						5014							
Unincorp. Areas	3500	.076	.02			Issaquah Non-RTA	4314	.083	.01	4014	4314	.028							
Cathlamet	3501	.076	.02			Kenmore	5038	.097		1738	5038	.028							
WALLA WALLA						Kent						5015							
Unincorp. Areas	3600	.081	.02			Kent Non-RTA	4315	.083	.01	4015	4315	.028							
Unincorp. PTBA*	3636	.087	.02			Kirkland	5016	.087	.01	1716	5016	.028							
College Place	3601	.087	.02			Lake Forest Park	5017	.097		1717	5017	.028							
Prescott	3602	.081	.02			Maple Valley	5020	.084		1720	5020	.028							
Waitsburg	3603	.082	.02			Medina	5018	.097		1718	5018	.028							
Walla Walla (City)	3604	.089	.02			Mercer Island	5019	.097		1719	5019	.028							
Zone A	3660				2.00	Milton/King	5031	.097		1731	5031	.028							
Zone B	3661				1.75	Newcastle	5036	.097		1736	5036	.028							
WHATCOM						Newcastle Non-RTA						4336							
Unincorp. Areas	3700	.079	.02			Normandy Park	5021	.097		1721	5021	.028							
Unincorp. PTBA*	3737	.085	.02			North Bend	5022	.083	.01	1722	5022	.028							
Bellingham	3701	.087	.02			Pacific/King	5023	.087	.01	1723	5023	.028							
Blaine	3702	.087	.02			Redmond	5024	.087	.01	1724	5024	.028							
Everson	3703	.085	.02			Redmond Non-RTA	4324	.083	.01	4024	4324	.028							
Ferndale	3704	.087	.02			Renton	5025	.087	.01	1725	5025	.028							
Lynden	3705	.087	.02			Renton Non-RTA	4325	.083	.01	4025	4325	.028							
Nooksack	3706	.085	.02			Sammamish	5039	.097		1739	5039	.028							
Sumas	3707	.085	.02			Sammamish Non-RTA	4339	.084		4039	4339	.028							
WHITMAN						SeaTac						5033							
Unincorp. Areas	3800	.078				Seattle	5026	.087	.01	1733	5033	.028					2.00		
Albion	3801	.078								1726	5026	.07							
Colfax	3802	.078	.02			Shoreline						5037							
Colton	3803	.078				Skykomish	1727 5027	.087 .084		1737	5037	.028							
Endicott	3804	.078				Snoqualmie	5028	.083	.01	1727		.028							
Farmington	3805	.078				Tukwila	5029	.087	.01	1728	5028	.028							
Garfield	3806	.078				Woodinville	5035	.087	.01	1729	5029	.028					2.00		
La Crosse	3807	.078				Woodinville Non-RTA	4335	.083	.01	4035	4335	.028							
Lamont	3808	.078				Yarrow Point	5030	.097		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. If you have rate questions, go to our web site at dor.wa.gov, or call 360-705-6705.													
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				(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.													
Rosalia	3813	.078	.02			(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 (Eff. 1/1/21)						Unincorp. Areas						3900							
Unincorp. Areas	3900	.080			2.00	± HBZ - Hospital Benefit Zone													
Grandview	3901	.080				Unincorporated Areas are locations outside incorporated city limits.													
Granger	3902	.080				- 4 - * PTBA - Public Transportation Benefit Area													
Harrah	3903	.080																	
Mabton	3904	.080																	