

Lodging Information Rates and Changes



Effective October 1 - December 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 October 1 - December 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

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						COLUMBIA (cont.)					
Unincorp. Areas	0100	.080	.02			Dayton	0701	.084	.02		
Hatton	0101	.080	.02			Starbuck	0702	.082			
Lind	0102	.080	.02			COWLITZ <i>see pg 6 (7)</i>					
Othello	0103	.082	.02			Unincorp. Areas	0800	.078	.02/.03		
Ritzville	0104	.080	.02			Castle Rock	0801	.080	.02/.03		
Washtucna	0105	.080	.02			Kalama	0802	.079	.02/.03		
ASOTIN						Kelso	0803	.081	.02/.03		
Unincorp. Areas	0200	.080	.02			Longview	0804	.081	.02/.03		
Asotin (City)	0201	.080	.02			Woodland	0805	.079	.02/.03		
Clarkston	0202	.082	.02			DOUGLAS (8) (8)					
BENTON						Unincorp. Areas	0900	.078			
Unincorp. Areas	0300	.080				Unincorp. PTBA*	0909	.083			
Unincorp. PTBA*	0333	.086				Bridgeport	0901	.077			
Benton City	0301	.086				E. Wenatchee	0902/5902	.083/.081	.04		
Kennewick	0302	.086	.02		3.00	Mansfield	0903	.077			
Prosser	0303	.086	.02			Rock Island	0904	.083	.02		
Zone A	0360				1.00	Waterville	0905	.083			
Zone B	0361				2.00	FERRY					
Richland	0304	.086	.02		3.00	Unincorp. Areas	1000	.080			
West Richland	0305	.086				Republic	1001	.080	.02		
CHELAN (8) (8)						FRANKLIN					
Unincorp. Areas	0400	.083	.02			Unincorp. Areas	1100	.080	.02		
Cashmere	0401	.083	.02			Unincorp. PTBA*	1111	.086	.02		
Chelan (City)	0402	.083	.03			Connell	1101	.082	.02		
Entiat	0403	.083	.02			Kahlotus	1102	.080	.02		
Leavenworth	0404	.085	.03			Mesa	1103	.080	.02		
Wenatchee	0405/5405	.085/.081	.04		2.00	Pasco	1104	.086	.02		3.00
CLALLAM						GARFIELD					
Unincorp. Areas	0500	.085	.02			Unincorp. Areas	1200	.079			
Forks	0501	.085	.02			Pomeroy	1201	.079			
Port Angeles	0502	.088	.02			GRANT					
Sequim	0503	.088	.02			Unincorp. Areas	1300	.082	.02		
CLARK						Coulee City	1301	.082	.02		
Unincorp. Areas	0600	.077	.02		2.00	Electric City	1302	.082	.02		
Unincorp. PTBA*	0666	.084	.02		2.00	Ephrata	1303	.084	.02		
Battle Ground	0601	.084	.02			George	1304	.084	.02		
Camas	0602	.084	.02			Grand Coulee	1305	.084	.02		
La Center	0603	.084	.02			Hartline	1306	.082	.02		
Ridgefield	0604	.084	.02			Krupp	1307	.082	.02		
Vancouver	0605	.085	.02		2.00	Mattawa	1308	.084	.02		
Washougal	0606	.084	.02			Moses Lake	1309	.084	.02		
Yacolt	0607	.084	.02			Quincy	1310	.082	.02		
COLUMBIA						Royal City	1311	.082	.02		
Unincorp. Areas	0700	.082				Soap Lake	1312	.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)
GRANT (cont.)						LEWIS (cont.)					
Warden	1313	.082	.02			Chehalis	2102	.082	.02		2.00
Wilson Creek	1315	.082	.02			Morton	2103	.078	.02		
GRAYS HARBOR						Mossyrock					
Unincorp. Areas	1400	.089	.03			Napavine	2104	.078	.02		
Chehalis Tribes - Unincorp. Areas	1411	.089	.03			Pe Ell	2105	.078	.02		
Aberdeen	5501	.090	.03			Toledo	2106	.078	.02		
Cosmopolis	1402	.089	.03			Vader	2107	.078	.02		
Elma	1403	.089	.03			Winlock	2108	.078	.02		
Hoquiam	1404	.089	.03			LINCOLN					
McCleary	1405	.089	.03			Unincorp. Areas	2200	.080	.02		
Montesano	1406	.089	.03			Almira	2201	.080	.02		
Oakville	1407	.089	.03			Creston	2202	.080	.02		
Chehalis Tribes - Oakville	1413	.089	.03			Davenport	2203	.080	.02		
Ocean Shores	5509	.090	.03			Harrington	2204	.080	.02		
Westport	1408	.089	.03			Odessa	2205	.080	.02		
ISLAND						Reardan					
Unincorp. Areas	1500	.087	.02			Sprague	2206	.080	.02		
Coupeville	1501	.087	.02			Wilbur	2207	.080	.02		
Langley	1502	.087	.02			MASON					
Oak Harbor	1503	.089	.02			Unincorp. Areas	2300	.085	.02		
JEFFERSON						Squaxin Tribe - Unincorp. Areas					
Unincorp. Areas	1600	.091	.02			Shelton	2301	.088	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			OKANOGAN					
Port Townsend	1601	.091	.02			Unincorp. Areas	2400	.080	.02		
KING SEE PAGE 6						Unincorp. PTBA*					
KITSAP						Brewster					
Unincorp. Areas	1800	.090	.02			Conconully	2401	.084	.02		
Suquamish Tribe - Unincorp. Kitsap County ..	1805	.090	.02			Coulee Dam	2402	.084	.02		
Bainbridge Island	1804	.090	.02			Elmer City	2403	.080	.02		
Bremerton	1801	.090	.02			Nespelem	2404	.080	.02		
Port Orchard	1802	.090	.02			Okanogan (City)	2405	.080	.02		
Poulsbo	1803	.090	.02			Omak	2406	.085	.02		
KITTITAS						Oroville					
Unincorp. Areas	1900	.080	.02			Pateros	2407	.084	.02		
Cle Elum	1901	.080	.02			Riverside	2408	.084	.02		
Ellensburg	1902	.083	.02			Tonasket	2409	.084	.02		
Kittitas (City)	1903	.080	.02			Twisp	2410	.084	.02		
Roslyn	1904	.080	.02			Winthrop	2411	.085	.02		
South Cle Elum	1905	.080	.02			PACIFIC					
KLICKITAT						Unincorp. Areas					
Unincorp. Areas	2000	.070				Ilwaco	2500	.081	.02		
Bingen	2001	.075				Long Beach	2501	.081	.02		
Goldendale	2002	.075	.02			Raymond	2502	.083	.03		
White Salmon	2003	.075				South Bend	2503	.081	.02		
LEWIS						South Bend					
Unincorp. Areas	2100	.078	.02			South Bend	2504	.081	.02		
Chehalis Tribes - Unincorp. Areas	2111	.078	.02			PEND OREILLE					
Centralia	2101	.082	.02		2.00	Unincorp. Areas	2600	.077	.02		
						Kalispel Tribe - Unincorp. Pend Oreille County	2601	.077	.02		
						Cusick	2602	.077	.02		
						lone					

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)
PEND OREILLE (cont.)						SKAGIT (cont.)					
Metaline	2603	.077	.02			Concrete	2903	.085	.02		2.00
Metaline Falls	2604	.077	.02			Hamilton	2904	.085	.02		2.00
Newport	2605	.077	.02			La Conner	2905	.085	.02		2.00
PIERCE						Swinomish Tribe - La Conner					
Unincorp. Areas	2700	5100	.094	.082	.02/.05	0.50	Lyman	2906	.085	.02	2.00
Nisqually Tribe - Unincorp. Areas RTA	2725	5125	.094	.082	.02/.05	0.50	Mount Vernon	2907	.087	.02	2.00
Unincorp. Areas Non-RTA	4100	4400	.080	.078	.02/.05	0.50	Sedro-Woolley	2908	.085	.02	2.00
Nisqually Tribe - Unincorp. Areas Non-RTA	4103	4403	.080	.078	.02/.05	0.50	SKAMANIA				
Unincorp. Areas Non-RTA HBZ±	2789	5189	.080	.078	.02/.05	0.50	Unincorp. Areas	3000	.077	.02	
Unincorp. PTBA*	2727	5127	.100	.085	.02/.05	0.50	North Bonneville	3001	.077	.02	
Unincorp. PTBA* Non-RTA..	4127	4427	.086	.081	.02/.05	0.50	Stevenson.....	3002	.077	.02	
Unincorp. PTBA* HBZ±	2787	5187	.086	.081	.02/.05	0.50	SNOHOMISH				
Auburn/Pierce	2724	5124	.100	.085	.02/.05		Unincorp. Areas	3100	.092	.02	2.00
Bonney Lake	2701	5101	.094	.085	.02/.05		Unincorp. Areas Non-RTA ...	4200	.078	.02	2.00
Bonney Lake Non-RTA.....	4101	4401	.080	.079	.02/.05		Unincorp. PTBA*	3131	.104	.02	2.00
Buckley	2702	5102	.080	.079	.02/.05		Unincorp. PTBA* Non-RTA....	4231	.090	.02	2.00
Carbonado	2703	5103	.080	.078	.02/.05		Tulalip Tribes - Unincorp. PTBA Non-RTA.....	4233	.090	.02	2.00
DuPont.....	2704	5104	.094	.085	.02/.05	0.50	Arlington	3101	.092	.02	2.00
Eatonville	2705	5105	.080	.078	.02/.05		Bothell/Snohomish.....	3120	.104	.02	2.00
Edgewood	2720	5120	.100	.085	.02/.05		Brier	3102	.104	.02	
Fife.....	5106	5106	.085	.085	.05	0.50	Darrington.....	3103	.090	.02	
Fircrest	2707	5107	.100	.085	.02/.05		Edmonds	3104	.104	.02	2.00
Gig Harbor.....	2708	5108	.088	.081	.02/.05	0.50	Everett	3105	.098	.02	2.00
Gig Harbor HBZ ±	2788	5188	.088	.081	.02/.05	0.50	Everett Non-RTA.....	4205	.084	.02	2.00
Lakewood	5121	5121	.085	.085	.05	1.00	Gold Bar	3106	.090	.02	
Nisqually Tribe - Lakewood	5131	5131	.085	.085	.05	1.00	Granite Falls	3107	.090	.02	
Milton/Pierce.....	2709	5109	.100	.085	.02/.05		Index.....	3108	.090	.02	
Orting.....	2710	5110	.094	.085	.02/.05		Lake Stevens.....	3109	.090	.02	
Pacific/Pierce.....	2723	5123	.100	.085	.02/.05		Lynnwood	5210	.104	.02	2.00
Puyallup.....	5111	5111	.085	.085	.05	1.00	Marysville.....	3111	.093	.02	2.00
Roy	2712	5112	.081	.078	.02/.05		Tulalip Tribes - Marysville.....	3121	.093	.02	2.00
Ruston	2713	5113	.100	.085	.02/.05		Mill Creek.....	5219	.104	.02	
South Prairie.....	2714	5114	.080	.078	.02/.05		Monroe	3112	.093	.02	2.00
Steilacoom.....	2715	5115	.100	.085	.02/.05		Mountlake Terrace.....	3113	.104	.02	2.00
Sumner	2716	5116	.094	.085	.02/.05	0.50	Mukilteo	5214	.104	.02	2.00
Tacoma	2717	5117	.103	.086	.02/.05	1.50	Snohomish (City).....	3115	.092	.02	
University Place.....	2719	5119	.100	.085	.02/.05		Stanwood.....	3116	.092	.02	
Wilkeson.....	2718	5118	.080	.078	.02/.05		Sultan	3117	.090	.02	
SAN JUAN						Woodway.....					
Unincorp. Areas	2800		.083	.02			SPOKANE				
Friday Harbor.....	2801		.085	.02			Unincorp. Areas	3200	.081	.02	
SKAGIT						Unincorp. PTBA*					
Unincorp. Areas	2900		.081	.02	2.00		Airway Heights:				
Swinomish Tribe - Unincorp. Skagit County....	2909		.081	.02	2.00		Less than 40 rooms/spaces	3201	.091	.019	
Unincorp. PTBA*	2929		.085	.02	2.00		40 or more rooms/spaces..	5301	.081	.039	
Swinomish Tribe - Unincorp. Skagit County PTBA*	2931		.085	.02	2.00		Kalispel Tribe - Airway Heights:				
Anacortes	2901		.088	.02	2.00		Less than 40 rooms/spaces	3215	.091	.019	
Burlington	2902		.085	.02	2.00		40 or more rooms/spaces...	5315	.081	.039	
							Cheney	3202	.089	.02	

40 or more rooms/spaces

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)
SPOKANE (cont.)						WALLA WALLA					
Deer Park	3203	.081	.02			Unincorp. Areas	3600	.081	.02		
Fairfield	3204	.081	.02			Unincorp. PTBA*	3638	.087	.02		
Latah	3205	.081	.02			College Place	3601	.087	.02		
Liberty Lake						Prescott	3602	.081	.02		
Less than 40 rooms/spaces	3212	.089	.013			Waitsburg	3603	.082	.02		
40 or more rooms/spaces..	5312	.087	.033			Walla Walla (City)	3604	.089	.02		
Medical Lake	3206	.089	.02			Zone A	3660				2.00
Millwood	3207	.089	.02			Zone B	3661				1.75
Rockford	3208	.081	.02			WHATCOM					
Spangle	3209	.081	.02			Unincorp. Areas	3700	.080	.02		
Spokane (City).....	3210	.090				Unincorp. PTBA*	3737	.086	.02		
40 or more rooms/spaces	5310	.088	.033			Bellingham.....	3701	.088	.02		
Spokane Valley						Blaine.....	3702	.088	.02		
Less than 40 rooms/ spaces	3213	.089	.013			Everson	3703	.086	.02		
40 or more rooms/spaces..	5313	.087	.033			Ferndale	3704	.088	.02		
Waverly	3211	.081	.02			Lynden	3705	.088	.02		
Zone A	3250				4.00	Nooksack.....	3706	.086	.02		
Zone B	3251				4.00	Sumas	3707	.086	.02		
Zone C.....	3252				4.00	WHITMAN					
Zone D.....	3253				1.00	Unincorp. Areas	3800	.078			
Zone E.....	3254				2.00	Albion.....	3801	.078			
Zone F	3255				.50	Colfax	3802	.078	.02		
STEVENS						Colton	3803	.078			
Unincorp. Areas	3300	.076				Endicott.....	3804	.078			
Chewelah.....	3301	.076	.01			Farmington	3805	.078			
Colville.....	3302	.076	.015			Garfield	3806	.078			
Kettle Falls.....	3303	.076				La Crosse	3807	.078			
Marcus.....	3304	.076				Lamont.....	3808	.078			
Northport.....	3305	.076	.02			Malden.....	3809	.078			
Springdale	3306	.076				Oakesdale	3810	.078			
THURSTON						Palouse.....	3811	.078			
Unincorp. Areas	3400	.080			2.00	Pullman.....	3812	.078	.02		
Chehalis Tribes - Unincorp. Areas	3409	.080			2.00	Rosalia.....	3813	.078			
Nisqually Tribe - Unincorp. Areas	3415	.080			2.00	St. John	3814	.078			
Squaxin Tribe - Unincorp. Areas	3413	.080			2.00	Tekoa	3815	.078			
Unincorp. PTBA*	3434	.092			2.00	Uniontown.....	3816	.078			
Nisqually Tribe - Unincorp. Areas PTBA*	3417	.092			2.00	YAKIMA					
Bucoda	3401	.080				Unincorp. Areas	3900	.080			2.00
Lacey	3402	.094	.02		2.00	Grandview	3901	.080			
Nisqually Tribe - Lacey	3419	.094	.02		2.00	Granger	3902	.080			
Olympia	3403	.094	.02		2.00	Harrah.....	3903	.080			
Rainier	3404	.080				Mabton.....	3904	.080			
Tenino.....	3405	.080				Moxee City	3905	.080			
Tumwater.....	3406	.094	.02		2.00	Naches	3906	.080			
Chehalis Tribes - Tumwater	3411	.094	.02		2.00	Selah	3907	.083			2.00
Yelm.....	3407	.092			2.00	Sunnyside	3908	.082	.02		
WAHKIAKUM						Tieton	3909	.080			
Unincorp. Areas	3500	.076	.02								
Cathlamet	3501	.076	.02								

see pg 4 (5)

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
YAKIMA (cont.)					
Toppenish	3910	.080	.02		
Union Gap	3911	.082	.02		2.00
Wapato	3912	.080			
Yakima (City)	3913	.083	.03		2.00
Zillah	3914	.080			
KING					
Unincorp. Areas.....	5000	.097		1700 5000	.028
Unincorp. Non-RTA....	4300	.084		4000 4300	.028
Algona.....	5001	.097		1701 5001	.028
Auburn/King.....	5002	.087	.01	1702 5002	.028
Auburn/King Non-RTA	4302	.083	.01	4002 4302	.028
Beaux Arts Village.....	5003	.097		1703 5003	.028
Bellevue.....	5004	.087		1704 5004	.058
Bellevue Non-RTA.....	4304	.083		4004 4304	.058
Black Diamond.....	5005	.084		1705 5005	.028
Bothell/King.....	5006	.087	.01	1706 5006	.028
Burien.....	5034	.097		1734 5034	.028
Carnation.....	5007	.084		1707 5007	.028
Clyde Hill.....	5008	.097		1708 5008	.028
Covington.....	5012	.084		1712 5012	.028
Des Moines.....	5009	.087	.01	1709 5009	.028 2.00
Duvall.....	5010	.086		1710 5010	.028
Enumclaw.....	5011	.083	.01	1711 5011	.028
Federal Way.....	5032	.087	.01	1732 5032	.028
Hunts Point.....	5013	.097		1713 5013	.028
Issaquah.....	5014	.087	.01	1714 5014	.028
Issaquah Non-RTA.....	4314	.083	.01	4014 4314	.028
Kenmore.....	5038	.097		1738 5038	.028
Kent.....	5015	.087	.01	1715 5015	.028
Kent Non-RTA.....	4315	.083	.01	4015 4315	.028
Kirkland.....	5016	.087	.01	1716 5016	.028
Lake Forest Park.....	5017	.097		1717 5017	.028
Maple Valley.....	5020	.084		1720 5020	.028
Medina.....	5018	.097		1718 5018	.028
Mercer Island.....	5019	.097		1719 5019	.028
Milton/King.....	5031	.097		1731 5031	.028
Newcastle.....	5036	.097		1736 5036	.028
Newcastle Non-RTA...	4336	.084		4036 4336	.028
Normandy Park.....	5021	.097		1721 5021	.028
North Bend.....	5022	.083	.01	1722 5022	.028
Pacific/King.....	5023	.087	.01	1723 5023	.028
Redmond.....	5024	.087	.01	1724 5024	.028
Redmond Non-RTA....	4324	.083	.01	4024 4324	.028
Renton.....	5025	.087	.01	1725 5025	.028
Renton Non-RTA.....	4325	.083	.01	4025 4325	.028
Sammamish.....	5039	.097		1739 5039	.028
Sammamish Non-RTA	4339	.084		4039 4339	.028
SeaTac.....	5033	.087	.01	1733 5033	.028 2.00
Seattle.....	5026	.087		1726 5026	.07
				6026	

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
KING (cont.)					
Shoreline.....	5037	.097		1737 5037	.028
Skykomish.....	1727 5027	.087 .084		1727	.028
Snoqualmie.....	5028	.083	.01	1728 5028	.028
Tukwila.....	5029	.087	.01	1729 5029	.028 2.00
Woodinville.....	5035	.087	.01	1735 5035	.028
Woodinville Non-RTA	4335	.083	.01	4035 4335	.028
Yarrow Point.....	5030	.097		1730 5030	.028

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 360-705-6705.*
- (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