

Lodging Information Rates and Changes



Effective April 1 - June 30, 2022

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 the Lodging section of the Combined Excise Tax Return.

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). 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.

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). 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 April 1 - June 30, 2022

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 6

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					
Unincorp. Areas	0100	.080	.02			Unincorp. Areas	0700	.082			
Hatton	0101	.080	.02			Dayton	0701	.084	.02		
Lind	0102	.080	.02			Starbuck	0702	.082			
Othello	0103	.082	.02			COWLITZ <i>see pg 6 (6)</i>					
Ritzville	0104	.080	.02			Unincorp. Areas	0800	.078	.02/.03		
Washtucna	0105	.080	.02			Castle Rock	0801	.080	.02/.03		
ASOTIN						Kalama	0802	.079	.02/.03		
Unincorp. Areas	0200	.080	.02			Kelso	0803	.081	.02/.03		
Asotin (City)	0201	.080	.02			Longview	0804	.081	.02/.03		
Clarkston	0202	.082	.02			Woodland	0805	.079	.02/.03		
BENTON						DOUGLAS					
Unincorp. Areas	0300	.080				Unincorp. Areas	0900	.078			
Unincorp. PTBA*	0333	.086				Unincorp. PTBA*	0909	.083			
Benton City	0301	.086				Bridgeport	0901	.077			
Kennewick	0302	.086	.02		3.00	E. Wenatchee	5902	.081	.04		
Prosser	0303	.086	.02			Mansfield	0903	.077			
Zone A	0360				1.00	Rock Island	0904	.083	.02		
Zone B	0361				2.00	Waterville	0905	.083			
Richland	0304	.086	.02		3.00	FERRY					
West Richland	0305	.086				Unincorp. Areas	1000	.080			
CHELAN						Republic	1001	.080	.02		
Unincorp. Areas	0400	.083	.02			FRANKLIN <i>(Eff. 4/1/22)</i>					
Cashmere	0401	.083	.02			Unincorp. Areas	1100	.081	.02		
Chelan (City)	0402	.083	.03			Unincorp. PTBA*	1111	.087	.02		
Entiat	0403	.083	.02			Connell	1101	.083	.02		
Leavenworth	0404	.085	.03			Kahlotus	1102	.081	.02		
Wenatchee	5405	.081	.04		2.00	Mesa	1103	.081	.02		
CLALLAM						Pasco	1104	.087	.02		3.00
Unincorp. Areas	0500	.085	.02			GARFIELD					
Forks	0501	.085	.02			Unincorp. Areas	1200	.079			
Port Angeles	0502	.088	.02			Pomeroy	1201	.079			
Sequim	0503	.088	.02			GRANT					
CLARK <i>(Eff. 4/1/22)</i>						Unincorp. Areas	1300	.082	.02		
Unincorp. Areas	0600	.077	.02		2.00	Coulee City	1301	.082	.02		
Unincorp. PTBA*	0666	.084	.02		2.00	Electric City	1302	.082	.02		
Cowlitz Tribe - Unincorp. Areas	0609	.077	.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		
Cowlitz Tribe - La Center ..	0611	.084	.02			Krupp	1307	.082	.02		
Ridgefield	0604	.086	.02			Mattawa	1308	.084	.02		
Vancouver	0605	.085	.02		2.00	Moses Lake	1309	.084	.02		
Washougal	0606	.084	.02			Quincy	1310	.082	.02		
Yacolt	0607	.084	.02			Royal City	1311	.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.)					
Soap Lake	1312	.082	.02			Chehalis	2102	.082	.02		2.00
Warden	1313	.082	.02			Morton	2103	.078	.02		
Wilson Creek	1315	.082	.02			Mossyrock	2104	.078	.02		
GRAYS HARBOR						LINCOLN					
Unincorp. Areas	1400	.089	.03			Unincorp. Areas	2200	.080	.02		
Chehalis Tribes - Unincorp. Areas	1411	.089	.03			Almira	2201	.080	.02		
Aberdeen	5501	.090	.03			Creston	2202	.080	.02		
Cosmopolis	1402	.089	.03			Davenport	2203	.080	.02		
Elma	1403	.089	.03			Harrington	2204	.080	.02		
Hoquiam	1404	.089	.03			Odessa	2205	.080	.02		
McCleary	1405	.089	.03			Reardan	2206	.080	.02		
Montesano	1406	.089	.03			Sprague	2207	.080	.02		
Oakville	1407	.089	.03			Wilbur	2208	.080	.02		
Chehalis Tribes - Oakville	1413	.089	.03			MASON					
Ocean Shores	5509	.090	.03			Unincorp. Areas	2300	.085	.02		
Westport	1408	.089	.03			Squaxin Tribe - Unincorp. Areas	2303	.085	.02		
ISLAND						OKANOGAN					
Unincorp. Areas	1500	.087	.02			Unincorp. Areas	2400	.080	.02		
Coupeville	1501	.087	.02			Unincorp. PTBA*	2424	.084	.02		
Langley	1502	.087	.02			Brewster	2401	.084	.02		
Oak Harbor	1503	.089	.02			Conconully	2402	.084	.02		
JEFFERSON						Coulee Dam					
Unincorp. Areas	1600	.091	.02			Elmer City	2404	.080	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			Nespelem	2405	.080	.02		
Port Townsend	1601	.091	.02			Okanogan (City)	2406	.085	.02		
KING SEE PAGE 6						Omak					
KITSAP (Eff. 4/1/22)						Oronville					
Unincorp. Areas	1800	.092	.02			Pateros	2409	.086	.02		
Suquamish Tribe - Unincorp. Kitsap County ..	1805	.092	.02			Riverside	2410	.084	.02		
Bainbridge Island	1804	.092	.02			Tonasket	2411	.085	.02		
Bremerton	1801	.092	.02			Twisp	2412	.087	.02		
Port Orchard	1802	.092	.02			Winthrop	2413	.085	.03		
Poulsbo	1803	.092	.02			PACIFIC					
KITTITAS (Eff. 4/1/22)						Unincorp. Areas					
Unincorp. Areas	1900	.081	.02			Unincorp. Areas	2500	.081	.02		
Cle Elum	1901	.081	.02			Ilwaco	2501	.081	.02		
Ellensburg	1902	.084	.02			Long Beach	2502	.083	.03		
Kittitas (City)	1903	.081	.02			Raymond	2503	.081	.02		
Roslyn	1904	.081	.02			South Bend	2504	.081	.02		
South Cle Elum	1905	.081	.02			PEND OREILLE					
KLICKITAT (Eff. 4/1/22)						Unincorp. Areas					
Unincorp. Areas	2000	.075				Unincorp. Areas	2600	.077	.02		
Bingen	2001	.075				Kalispel Tribe - Unincorp. Pend Oreille County	2607	.077	.02		
Goldendale	2002	.075	.02			Cusick	2601	.077	.02		
White Salmon	2003	.075				lone	2602	.077	.02		
LEWIS						2.00					
Unincorp. Areas	2100	.078	.02			- 3 -					
Chehalis Tribes - Unincorp. Areas	2111	.078	.02			(7/20/22)					
Centralia	2101	.082	.02								

Location		Lodging					Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Center	TPA (3)		
PEND OREILLE (cont.)						SKAGIT							
Metaline	2603	.077	.02			Unincorp. Areas	2900	.082	.02		2.00		
Metaline Falls	2604	.077	.02			Swinomish Tribe - Unincorp.Skagit County.....	2909	.082	.02		2.00		
Newport	2605	.077	.02			Unincorp. PTBA*.....	2929	.086	.02		2.00		
PIERCE						SKAMANIA							
Unincorp. Areas	2700	5100	.094	.082	.02/.05	0.50	Unincorp. Areas.....	3000	.077	.02			
Nisqually Tribe - Unincorp. Areas RTA	2725	5125	.094	.082	.02/.05	0.50	North Bonneville	3001	.077	.02			
Unincorp. Areas Non-RTA	4100	4400	.080	.078	.02/.05	0.50	Stevenson.....	3002	.077	.02			
Nisqually Tribe - Unincorp. Areas Non-RTA	4103	4403	.080	.078	.02/.05	0.50	SNOHOMISH (Eff. 4/1/22)						
Puyallup Tribe - Unincorp. Areas Non-RTA	4105	4405	.080	.078	.02/.05	0.50	Unincorp. Areas.....	3100	.093	.02	2.00		
Puyallup Tribe - Unincorp. Areas PTBA* RTA	2745	5145	.100	.085	.02/.05	0.50	Unincorp. Areas Non-RTA.....	4200	.079	.02	2.00		
Unincorp. Areas Non-RTA HBZ±	2789	5189	.080	.078	.02/.05	0.50	Unincorp. PTBA*.....	3131	.105	.02	2.00		
Unincorp. PTBA*	2727	5127	.100	.085	.02/.05	0.50	Unincorp. PTBA* Non-RTA...	4231	.091	.02	2.00		
Unincorp. PTBA* Non-RTA	4127	4427	.086	.081	.02/.05	0.50	Tulalip Tribes - Unincorp. PTBA Non-RTA....	4233	.091	.02	2.00		
Unincorp. PTBA* HBZ±	2787	5187	.086	.081	.02/.05	0.50	Arlington.....	3101	.093	.02	2.00		
Auburn/Pierce	2724	5124	.100	.085	.02/.05		Bothell/Snohomish.....	3120	.105	.02	2.00		
Bonney Lake	2701	5101	.094	.085	.02/.05		Brier	3102	.105	.02			
Bonney Lake Non-RTA.....	4101	4401	.080	.079	.02/.05		Darrington	3103	.091	.02			
Buckley	2702	5102	.080	.079	.02/.05		Edmonds	3104	.105	.02	2.00		
Carbonado.....	2703	5103	.080	.078	.02/.05	0.50	Everett	3105	.099	.02	2.00		
DuPont.....	2704	5104	.094	.085	.02/.05	0.50	Everett Non-RTA.....	4205	.085	.02	2.00		
Eatonville	2705	5105	.080	.078	.02/.05		Gold Bar	3106	.091	.02			
Edgewood	2720	5120	.100	.085	.02/.05		Granite Falls.....	3107	.091	.02			
Puyallup Tribe - Edgewood	2739	5139	.100	.085	.02/.05		Index	3108	.091	.02			
Fife.....	5106	5106	.085	.085	.05	0.50	Lake Stevens.....	3109	.091	.02			
Puyallup Tribe - Fife	5135	5135	.085	.085	.05	0.50	Lynnwood.....	5210	.105	.02	2.00		
Fircrest	2707	5107	.100	.085	.02/.05		Marysville	3111	.094	.02	2.00		
Gig Harbor.....	2708	5108	.088	.081	.02/.05	0.50	Tulalip Tribes - Marysville.....	3121	.094	.02	2.00		
Gig Harbor HBZ ±	2788	5188	.088	.081	.02/.05	0.50	Mill Creek.....	5219	.105	.02			
Lakewood	5121	5121	.085	.085	.05	1.00	Monroe.....	3112	.094	.02	2.00		
Nisqually Tribe - Lakewood	5131	5131	.085	.085	.05	1.00	Mountlake Terrace	3113	.105	.02	2.00		
Milton/Pierce.....	2709	5109	.100	.085	.02/.05		Mukilteo	5214	.105	.02	2.00		
Puyallup Tribe - Milton	2737	5137	.100	.085	.02/.05		Snohomish (City).....	3115	.093	.02			
Orting.....	2710	5110	.094	.085	.02/.05		Stanwood	3116	.093	.02			
Pacific/Pierce.....	2723	5123	.100	.085	.02/.05		Sultan.....	3117	.091	.02			
Puyallup.....	5111	5111	.085	.085	.05	1.00	Woodway.....	3118	.105	.02			
Puyallup Tribe - Puyallup	5133	5133	.085	.085	.05	1.00	SPOKANE						
Roy	2712	5112	.081	.078	.02/.05		Zone A**	3250			4.00		
Ruston	2713	5113	.100	.085	.02/.05		Zone B**	3251			4.00		
South Prairie.....	2714	5114	.080	.078	.02/.05		<small>40 or more rooms/spaces</small>						
Steilacoom.....	2715	5115	.100	.085	.02/.05								
Sumner	2716	5116	.094	.085	.02/.05	0.50							
Tacoma	2717	5117	.103	.086	.02/.05	1.50							
Puyallup Tribe - Tacoma	2741	5141	.103	.086	.02/.05	1.00							
University Place.....	2719	5119	.100	.085	.02/.05								
Wilkeson	2718	5118	.080	.078	.02/.05								
SAN JUAN													
Unincorp. Areas.....	2800		.083	.02									
Friday Harbor.....	2801		.085	.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)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)		
SPOKANE (cont.)						THURSTON (cont.)													
Zone C**	3252				4.00	Tenino	3405	.080											
Zone D**	3253				1.00	Tumwater	3406	.094	.02		2.00								
Unincorp. Areas	3200	.081	.02			Chehalis Tribe - Tumwater	3411	.094	.02		2.00								
Unincorp. PTBA*	3232	.089	.02			Yelm	3407	.092			2.00								
Airway Heights:						WAHKIAKUM													
Less than 40 rooms/spaces	3201	.091	.019			Unincorp. Areas	3500	.076	.02										
40 or more rooms/spaces ..	5301	.081	.039			Cathlamet	3501	.076	.02										
Kalispel Tribe - Airway Heights:						WALLA WALLA													
Less than 40 rooms/spaces	3215	.091	.019			Unincorp. Areas	3600	.081	.02										
40 or more rooms/spaces ..	5315	.081	.039			Unincorp. PTBA*	3638	.087	.02										
Cheney	3202	.089	.02			College Place	3601	.087	.02										
Deer Park	3203	.081	.02			Prescott	3602	.081	.02										
Fairfield	3204	.081	.02			Waitsburg	3603	.082	.02										
Latah	3205	.081	.02			Walla Walla (City)	3604	.089	.02										
Liberty Lake						Zone A	3660				2.00								
Less than 40 rooms/spaces	3212	.089	.013			Zone B	3661				1.75								
40 or more rooms/spaces..	5312	.087	.033			WHATCOM													
Zone E**	3254				2.00	Unincorp. Areas	3700	.080	.02		3.00								
Zone F**	3255				0.50	Unincorp. PTBA*	3737	.086	.02		3.00								
Medical Lake	3206	.089	.02			Bellingham	3701	.088	.02		3.00								
Millwood	3207	.089	.02			Blaine	3702	.088	.02										
Rockford	3208	.081	.02			Everson	3703	.086	.02										
Spangle	3209	.081	.02			Ferndale	3704	.088	.02										
Spokane (City)	3210	.090				Lynden	3705	.088	.02										
40 or more rooms/spaces	5310	.088	.033			Nooksack	3706	.086	.02										
Spokane Valley						Sumas	3707	.086	.02										
Less than 40 rooms/spaces	3213	.089	.013			WHITMAN (Eff. 4/1/22)													
40 or more rooms/spaces..	5313	.087	.033			Unincorp. Areas	3800	.079											
Waverly	3211	.081	.02			Albion	3801	.079											
STEVENS						Colfax	3802	.079	.02										
Unincorp. Areas	3300	.076				Colton	3803	.079											
Chewelah	3301	.076	.01			Endicott	3804	.079											
Colville	3302	.076	.015			Farmington	3805	.079											
Kettle Falls	3303	.076				Garfield	3806	.079											
Marcus	3304	.076				La Crosse	3807	.079											
Northport	3305	.076	.02			Lamont	3808	.079											
Springdale	3306	.076				Malden	3809	.079											
THURSTON						Oakesdale	3810	.079											
Unincorp. Areas	3400	.080			2.00	Palouse	3811	.079											
Chehalis Tribes - Unincorp. Areas	3409	.080			2.00	Pullman	3812	.079	.02										
Nisqually Tribe - Unincorp. Areas	3415	.080			2.00	Rosalia	3813	.079											
Squaxin Tribe - Unincorp. Areas	3413	.080			2.00	St. John	3814	.079											
Unincorp. PTBA*	3434	.092			2.00	Tekoa	3815	.079											
Nisqually Tribe - Unincorp. Areas PTBA*	3417	.092			2.00	Uniontown	3816	.079											
Bucoda	3401	.080				YAKIMA													
Lacey	3402	.094	.02		2.00	Unincorp. Areas	3900	.080			4.00								
Nisqually Tribe - Lacey	3419	.094	.02		2.00	Grandview	3901	.080											
Olympia	3403	.094	.02		2.00														
Rainier	3404	.080																	

see pg 4 (5)

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
YAKIMA (cont.)					
Granger	3902	.080			
Harrah	3903	.080			
Mabton	3904	.080			
Moxee City	3905	.080			
Naches	3906	.080			
Selah	3907	.083			2.00
Sunnyside	3908	.082	.02		
Tieton	3909	.080			
Toppenish	3910	.080	.02		
Union Gap	3911	.082	.02		2.00
Wapato	3912	.080			
Yakima (City)	3913	.083	.03		4.00
Zillah	3914	.080			
KING (Eff. 4/1/22)					
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
Duvall.....	5010	.086		1710	5010 .028
Enumclaw.....	5011	.083	.01	1711	5011 .028
Federal Way.....	5032	.087	.01	1732	5032 .028
Puyallup Tribe - Federal Way	5041	.087	.038		
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

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
KING (cont.)					
Redmond Non-RTA ...	4324	.083	.01	4034	4334 .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
Seattle	5026	.087		1726	5026 .07
				6026	
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
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
 - (6) **Special Hotel/Motel (Cowlitz County):**
 Less than 40 rooms/spaces = .02
 40 or more rooms/spaces = .03
- ± HBZ - Hospital Benefit Zone
- Unincorporated Areas are locations outside incorporated city limits.
 * PTBA - Public Transportation Benefit Area
- ** Spokane County Zone A through Zone D: lodging businesses with 40 or more rooms within all unincorporated areas and all cities within Spokane County TPA have adopted to impose a TPA charge based on zones. The TPA lodging charge per zone is specified in the [Spokane County TPA Lodging Charge Rate Change Notice](#).
- **Liberty Lake Zone E: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue greater than \$500K need to collect a TPA charge of \$2.00 per room per night.
- **Liberty Lake Zone F: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue less than \$500K need to collect a TPA charge of \$0.50 per room per night.