

Lodging Information Rates and Changes



Effective July 1 - September 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 July 1 - September 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 <i>(Eff. 7/1/22)</i>						DOUGLAS					
Unincorp. Areas	0300	.081				Unincorp. Areas	0900	.078			
Unincorp. PTBA*	0333	.087				Unincorp. PTBA*	0909	.083			
Benton City	0301	.087				Bridgeport	0901	.077			
Kennewick	0302	.087	.02		3.00	E. Wenatchee	5902	.081	.04		
Prosser	0303	.087	.02			Mansfield	0903	.077			
Zone A	0360				1.00	Rock Island	0904	.083	.02		
Zone B	0361				2.00	Waterville	0905	.083			
Richland	0304	.087	.02		3.00	FERRY					
West Richland	0305	.087				Unincorp. Areas	1000	.080			
CHELAN						Republic	1001	.080	.02		
Unincorp. Areas	0400	.083	.02			FRANKLIN					
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 <i>(Eff. 7/1/22)</i>						Pasco	1104	.087	.02		3.00
Unincorp. Areas	0500	.086	.02			GARFIELD					
Forks	0501	.086	.02			Unincorp. Areas	1200	.079			
Port Angeles	0502	.088	.02			Pomeroy	1201	.079			
Sequim	0503	.089	.02			GRANT <i>(Eff. 7/1/22)</i>					
CLARK						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	.084	.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 (Eff. 7/1/22)						OKANOGAN					
Unincorp. Areas	1500	.088	.02			Unincorp. Areas	2400	.080	.02		
Coupeville	1501	.088	.02			Unincorp. PTBA*	2424	.084	.02		
Langley	1502	.088	.02			Brewster	2401	.084	.02		
Oak Harbor	1503	.090	.02			Conconully	2402	.084	.02		
JEFFERSON						PACIFIC					
Unincorp. Areas	1600	.091	.02			Unincorp. Areas	2500	.081	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			Ilwaco	2501	.081	.02		
Port Townsend	1601	.091	.02			Long Beach	2502	.083	.03		
KING SEE PAGE 6						PEND OREILLE					
KITSAP						Unincorp. Areas					
Unincorp. Areas	1800	.092	.02			Unincorp. Areas	2600	.077	.02		
Suquamish Tribe - Unincorp. Kitsap County ..	1805	.092	.02			Kalispel Tribe - Unincorp. Pend Oreille County	2607	.077	.02		
Bainbridge Island	1804	.092	.02			Cusick	2601	.077	.02		
Bremerton	1801	.092	.02			Ione	2602	.077	.02		
Port Orchard	1802	.092	.02			LEWIS					
Poulsbo	1803	.092	.02			Unincorp. Areas	2100	.078	.02		
KITTITAS						Chehalis Tribes - Unincorp. Areas					
Unincorp. Areas	1900	.081	.02			Unincorp. Areas	2111	.078	.02		
Cle Elum	1901	.081	.02			Centralia	2101	.082	.02		
Ellensburg	1902	.084	.02			KLICKITAT					
Kittitas (City)	1903	.081	.02			Unincorp. Areas	2000	.075			
Roslyn	1904	.081	.02			Bingen	2001	.075			
South Cle Elum	1905	.081	.02			Goldendale	2002	.075	.02		
KLICKITAT						White Salmon					
Unincorp. Areas	2000	.075				Unincorp. Areas	2003	.075			
Bingen	2001	.075				LEWIS					
Goldendale	2002	.075	.02			Unincorp. Areas	2100	.078	.02		
White Salmon	2003	.075				Chehalis Tribes - Unincorp. Areas	2111	.078	.02		
LEWIS						Centralia					
Unincorp. Areas	2100	.078	.02			Unincorp. Areas	2100	.078	.02		
Chehalis Tribes - Unincorp. Areas	2111	.078	.02			Chehalis Tribes - Unincorp. Areas	2111	.078	.02		
Centralia	2101	.082	.02			Centralia	2101	.082	.02		
						2.00					

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 (Eff. 7/1/22)					
Metaline	2603	.077	.02			Unincorp. Areas	2900	.082	.02		2.00
Metaline Falls	2604	.077	.02			Sauk-Suiattle - Unincorp. Areas	2915	.082	.02		2.00
Newport	2605	.077	.02			Sauk-Suiattle - Unincorp. Areas PTBA*	2933	.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. 7/1/22)				
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	Stillaguamish Tribe - Unincorp. Areas Non-RTA	4201	.079	.02	2.00
Unincorp. PTBA*	2727	5127	.100	.085	.02/.05	0.50	Unincorp. PTBA*	3131	.105	.02	2.00
Unincorp. PTBA* Non-RTA	4127	4427	.086	.081	.02/.05	0.50	Unincorp. PTBA* Non-RTA	4231	.091	.02	2.00
Unincorp. PTBA* HBZ [±]	2787	5187	.086	.081	.02/.05	0.50	Sauk-Suiattle - Unincorp. Areas PTBA* Non-RTA	4235	.091	.02	2.00
Auburn/Pierce	2724	5124	.100	.085	.02/.05		Stillaguamish Tribes - Unincorp. Areas PTBA* Non-RTA	4237	.091	.02	2.00
Bonney Lake	2701	5101	.094	.085	.02/.05		Tulalip Tribes - Unincorp. PTBA Non-RTA	4233	.091	.02	2.00
Bonney Lake Non-RTA	4101	4401	.080	.079	.02/.05		Arlington	3101	.093	.02	2.00
Buckley	2702	5102	.080	.079	.02/.05		Stillaguamish Tribe - Arlington	3123	.093	.02	2.00
Carbonado	2703	5103	.080	.078	.02/.05	0.50	Bothell/Snohomish	3120	.105	.02	2.00
DuPont	2704	5104	.094	.085	.02/.05	0.50	Brier	3102	.105	.02	
Eatonville	2705	5105	.080	.078	.02/.05		Darrington	3103	.091	.02	
Edgewood	2720	5120	.100	.085	.02/.05		Edmonds	3104	.105	.02	2.00
Puyallup Tribe - Edgewood	2739	5139	.100	.085	.02/.05		Everett	3105	.099	.02	2.00
Fife	5106	5106	.085	.085	.05	0.50	Everett Non-RTA	4205	.085	.02	2.00
Puyallup Tribe - Fife	5135	5135	.085	.085	.05	0.50	Gold Bar	3106	.091	.02	
Fircrest	2707	5107	.100	.085	.02/.05		Granite Falls	3107	.091	.02	
Gig Harbor	2708	5108	.088	.081	.02/.05	0.50	Index	3108	.091	.02	
Gig Harbor HBZ [±]	2788	5188	.088	.081	.02/.05	0.50	Lake Stevens	3109	.091	.02	
Lakewood	5121	5121	.085	.085	.05	1.00	Lynnwood	5210	.105	.02	2.00
Nisqually Tribe - Lakewood	5131	5131	.085	.085	.05	1.00	Marysville	3111	.094	.02	2.00
Milton/Pierce	2709	5109	.100	.085	.02/.05		Stillaguamish Tribe - Marysville	3125	.094	.02	2.00
Puyallup Tribe - Milton	2737	5137	.100	.085	.02/.05		Tulalip Tribes - Marysville	3121	.094	.02	2.00
Orting	2710	5110	.094	.085	.02/.05		Mill Creek	5219	.105	.02	
Pacific/Pierce	2723	5123	.100	.085	.02/.05		Monroe	3112	.094	.02	2.00
Puyallup	5111	5111	.085	.085	.05	1.00	Mountlake Terrace	3113	.105	.02	2.00
Puyallup Tribe - Puyallup	5133	5133	.085	.085	.05	1.00	Mukilteo	5214	.105	.02	2.00
Roy	2712	5112	.081	.078	.02/.05						
Ruston	2713	5113	.100	.085	.02/.05						
South Prairie	2714	5114	.080	.078	.02/.05						
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 (Eff. 7/1/22)											
Unincorp. Areas	2800		.083	.02							
Lummi Nation - Unincorp. Areas	2803		.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)
SNOHOMISH (cont.)						THURSTON (cont.)					
Snohomish (City)	3115	.093	.02			Unincorp. Areas PTBA*	3434	.093			2.00
Stanwood	3116	.093	.02			Nisqually Tribe - Unincorp. Areas PTBA*	3417	.093			2.00
Sultan	3117	.091	.02			Bucoda	3401	.081			
Woodway	3118	.105	.02			Lacey	3402	.095	.02		2.00
SPOKANE						Nisqually Tribe - Lacey					
Zone A**	3250				4.00	Olympia	3403	.094	.02		2.00
Zone B**	3251				4.00	Rainier	3404	.081			
Zone C**	3252				4.00	Tenino	3405	.081			
Zone D**	3253				1.00	Tumwater	3406	.095	.02		2.00
Unincorp. Areas	3200	.081	.02			Chehalis Tribe - Tumwater ..	3411	.095	.02		2.00
Unincorp. PTBA*	3232	.089	.02			Yelm	3407	.093			2.00
Airway Heights:						WAKIYAKUM					
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 (Eff. 7/1/22)					
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	.083	.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 (Eff. 7/1/22)					
Zone E**	3254				2.00	Unincorp. Areas	3700	.080	.02		3.00
Zone F**	3255				0.50	Lummi Nation - Unincorp. Areas	3711	.080	.02		3.00
Medical Lake	3206	.089	.02			Unincorp. PTBA*	3737	.086	.02		3.00
Millwood	3207	.089	.02			Lummi Nation - Unincorp. Areas PTBA*	3739	.086	.02		3.00
Rockford	3208	.081	.02			Bellingham	3701	.088	.02		3.00
Spangle	3209	.081	.02			Lummi Nation - Bellingham	3713	.088	.02		3.00
Spokane (City).....	3210	.090				Blaine.....	3702	.088	.02		
40 or more rooms/spaces	5310	.088	.033			Everson	3703	.086	.02		
Spokane Valley						Ferndale	3704	.088	.02		
Less than 40 rooms/spaces	3213	.089	.013			Lummi Nation - Ferndale ..	3709	.088	.02		
40 or more rooms/spaces..	5313	.087	.033			Lynden.....	3705	.088	.02		
Waverly	3211	.081	.02			Nooksack.....	3706	.086	.02		
STEVENS						WHITMAN					
Unincorp. Areas	3300	.076				Unincorp. Areas	3800	.079			
Chewelah.....	3301	.076	.01			Albion.....	3801	.079			
Colville.....	3302	.076	.015			Colfax	3802	.079	.02		
Kettle Falls.....	3303	.076				Colton	3803	.079			
Marcus.....	3304	.076				Endicott.....	3804	.079			
Northport.....	3305	.076	.02			Farmington	3805	.079			
Springdale	3306	.076				Garfield	3806	.079			
THURSTON (Eff. 7/1/22)						<i>see pg 4 (5)</i>					
Unincorp. Areas	3400	.081			2.00	La Crosse	3807	.079			
Chehalis Tribes - Unincorp. Areas	3409	.081			2.00	Lamont.....	3808	.079			
Nisqually Tribe - Unincorp. Areas	3415	.081			2.00						
Squaxin Tribe - Unincorp. Areas	3413	.081			2.00						

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Convention Center	TPA (3)
WHITMAN (cont.)					
Malden	3809	.079			
Oakesdale	3810	.079			
Palouse	3811	.079			
Pullman	3812	.079	.02		
Rosalia	3813	.079			
St. John	3814	.079			
Tekoa	3815	.079			
Uniontown	3816	.079			
YAKIMA					
Unincorp. Areas	3900	.080		4.00	
Grandview	3901	.080			
Granger	3902	.080			
Harrah	3903	.080			
Mabton	3904	.080			
Moxee City	3905	.080			
Naches	3906	.080			
Selah	3907	.083		2.00	
Sunnyisde	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					
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

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Convention Center	TPA (3)
KING (cont.)					
Lake Forrest 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	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
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.