

Spokane County Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective January 1, 2023, Spokane County and the City of Spokane have adopted, by ordinance and interlocal agreement, to impose a special assessment (lodging charges) within the established Spokane County TPA. The Spokane County TPA includes all areas of unincorporated Spokane County and the incorporated city limits of the City of Spokane. Lodging businesses within the TPA with 40 or more lodging units must collect the lodging charge from persons who purchase lodging.

The Spokane County TPA lodging charge will be imposed based on the following:

- Zone A** – Lodging businesses located within the area of the incorporated city limits of the City of Spokane.
- Zone B** – Lodging businesses located within the unincorporated area of Spokane County.
- Zone C** – Lodging businesses with room revenue under \$500,000/year, located within Zones A and B.

What to Collect and Report:

Lodging businesses within the Spokane County TPA are identified in the following chart:

Location	Location Code	TPA Charge
Zone A	3256	\$4.00 per lodging unit/night of stay
Zone B	3257	\$4.00 per lodging unit/night of stay
Zone C	3258	\$1.00 per lodging unit/night of stay

Lodging Facilities that Report the Spokane County TPA Lodging Charge:

“Lodging businesses,” for the purpose of this lodging charge means a person that furnishes lodging taxable by the state under chapter 82.08 RCW, within the Spokane County TPA, with forty (40) or more lodging units. This includes, but is not limited to, hotels, motels, bed and breakfast facilities.

Lodging Facilities that Do Not Report the Spokane County TPA Lodging Charge:

If your lodging business has less than 40 lodging units, or is not within the boundaries of the Spokane County TPA, you do not need to report the TPA charge.

Spokane County’s TPA specifically exempts the following lodging businesses:

- Trailer camps and recreational vehicle parks that rent space to transient tenants for house trailers, campers, recreational vehicles, mobile homes, tents, and similar accommodations.
- Educational institutions that sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, bunkhouses, and similar accommodations operated by or on behalf of a business or school solely for the accommodation of employees of the businesses or students of the school, which are not held out to the public as a place where sleeping accommodations may be obtained.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov/TaxRateLookup. If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.

State of Washington
Taxpayer Account Administration
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For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.