

Lodging Information Rates and Changes



Effective January 1 - March 31, 2023

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 January 1 - March 31, 2023

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

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				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 (Eff. 1/1/23)			
Ritzville.....	0104	.080	.02	Unincorp. Areas.....	0800	0850	.078
Washtucna.....	0105	.080	.02	Castle Rock.....	0801	0851	.080
ASOTIN				Kalama.....			
Unincorp. Areas.....	0200	.080	.02		0802	0852	.081
Asotin (City).....	0201	.080	.02	see pg 6 (6)			
Clarkston.....	0202	.082	.02	Kelso.....	0803	0853	.081
BENTON				Longview.....			
Unincorp. Areas.....	0300	.081			0804	0854	.081
Unincorp. PTBA*.....	0333	.087		Woodland.....	0805	0855	.079
Benton City.....	0301	.087		DOUGLAS			
Kennewick.....	0302	.087	.02	Unincorp. Areas.....	0900	.078	
Prosser.....	0303	.087	.02	Unincorp. PTBA*.....	0909	.083	
Zone A.....	0360			Bridgeport.....	0901	.077	
Zone B.....	0361			E. Wenatchee.....	5902	.081	.04
Richland.....	0304	.087	.02	Mansfield.....	0903	.077	
West Richland.....	0305	.087		Rock Island.....	0904	.083	.02
CHELAN				Waterville.....			
Unincorp. Areas.....	0400	.083	.02		0905	.083	
Cashmere.....	0401	.083	.02	FERRY			
Chelan (City).....	0402	.083	.03	Unincorp. Areas.....	1000	.080	
Entiat.....	0403	.083	.02	Republic.....	1001	.080	.02
Leavenworth.....	0404	.085	.03	FRANKLIN (Eff. 1/1/23)			
Wenatchee.....	5405	.081	.04	Unincorp. Areas.....	1100	.081	.02
CLALLAM				Unincorp. PTBA*.....			
Unincorp. Areas.....	0500	.086	.02		1111	.087	.02
Forks.....	0501	.086	.02	Connell.....	1101	.083	.02
Port Angeles.....	0502	.088	.02	Kahlotus.....	1102	.081	.02
Sequim.....	0503	.089	.02	Mesa.....	1103	.081	.02
CLARK (Eff. 1/1/23)				Pasco.....			
Unincorp. Areas.....	0600	.078	.02		1104	.089	.02
Unincorp. PTBA*.....	0666	.085	.02	GARFIELD (Eff. 1/1/23)			
Cowlitz Tribe - Unincorp. Areas.....	0609	.078	.02	Unincorp. Areas.....	1200	.081	
Battle Ground.....	0601	.086	.02	Pomeroy.....	1201	.081	
Camas.....	0602	.085	.02	GRANT			
La Center.....	0603	.085	.02	Unincorp. Areas.....	1300	.082	.02
Cowlitz Tribe - La Center.....	0611	.085	.02	Coulee City.....	1301	.082	.02
Ridgefield.....	0604	.087	.02	Electric City.....	1302	.082	.02
Vancouver.....	0605	.086	.02	Ephrata.....	1303	.084	.02
Washougal.....	0606	.085	.02	George.....	1304	.084	.02
Yacolt.....	0607	.085	.02	Grand Coulee.....	1305	.084	.02
				Hartline.....			
				Krupp.....			
				Mattawa.....			
				Moses Lake.....			
				Quincy.....			
				Royal City.....			

3.00

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)	Conv Center	TPA (3)
GRANT (cont.)						LEWIS (cont.)					
Soap Lake	1312	.084	.02			Centralia	2101	.082	.02		2.00
Warden	1313	.082	.02			Chehalis	2102	.082	.02		2.00
Wilson Creek	1315	.082	.02			Morton	2103	.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	.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 (Eff. 1/1/23)						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			SUQUAMISH TRIBE - BREMERTON PORT ORCHARD					
Suquamish Tribe - Bremerton Port Orchard	1807	.092	.02			1807 .092 .02					
Port Orchard	1802	.093	.02			1802 .093 .02					
Poulsbo	1803	.092	.02			KITTITAS					
KITTITAS						Unincorp. Areas					
Unincorp. Areas	1900	.081	.02			Unincorp. Areas	2000	.075	.02		
Cle Elum	1901	.081	.02			Bingen	2001	.075	.02		
Ellensburg	1902	.084	.02			Goldendale	2002	.075	.02		
Kittitas (City)	1903	.081	.02			White Salmon	2003	.075	.02		
Roslyn	1904	.081	.02			KLICKITAT					
South Cle Elum	1905	.081	.02			Unincorp. Areas	2000	.075	.02		
KLICKITAT						Bingen					
Unincorp. Areas	2000	.075	.02			Unincorp. Areas	2100	.078	.02		
Bingen	2001	.075	.02			Chehalis Tribes - Unincorp. Areas	2111	.078	.02		
Goldendale	2002	.075	.02			LEWIS					
White Salmon	2003	.075	.02			Unincorp. Areas	2100	.078	.02		
LEWIS						Chehalis Tribes - Unincorp. Areas					
Unincorp. Areas	2100	.078	.02			Unincorp. Areas	2100	.078	.02		
Chehalis Tribes - Unincorp. Areas	2111	.078	.02			LEWIS					

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 (Eff. 1/1/23)					
Mountlake Terrace	3113	.105	.02		2.00	Unincorp. Areas	3400	.081			2.00
Mukilteo	5214	.105	.02		2.00	Chehalis Tribes - Unincorp. Areas	3409	.081			2.00
Snohomish (City)	3115	.093	.02			Nisqually Tribe - Unincorp. Areas	3415	.081			2.00
Stanwood	3116	.093	.02			Squaxin Tribe - Unincorp. Areas	3413	.081			2.00
Sultan	3117	.091	.02			Unincorp. Areas PTBA*	3434	.093			2.00
Woodway	3118	.105	.02			Nisqually Tribe - Unincorp. Areas PTBA*	3417	.093			2.00
SPOKANE (Eff. 1/1/23)											
Zone A						4.00					
Zone B						4.00					
Zone C						1.00					
Unincorp. Areas	3200	.081	.02			Olympia	3403	.095	.02		2.00
Unincorp. PTBA*	3232	.089	.02			Rainier	3404	.081			
Airway Heights:											
Less than 40 rooms/spaces	3201	.091	.019			Tenino	3405	.081			
40 or more rooms/spaces ..	5301	.081	.039			Tumwater	3406	.095	.02		2.00
Kalispel Tribe - Airway Heights:						Chehalis Tribe - Tumwater ..	3411	.095	.02		2.00
Less than 40 rooms/spaces	3215	.091	.019			Yelm	3407	.093			2.00
40 or more rooms/spaces ..	5315	.081	.039			WAHKIAKUM					
Cheney	3202	.089	.02			Unincorp. Areas	3500	.076	.02		
Deer Park	3203	.081	.02			Cathlamet	3501	.076	.02		
Fairfield	3204	.081	.02			WALLA WALLA					
Latah	3205	.081	.02			Unincorp. Areas	3600	.081	.02		
Liberty Lake											
Less than 40 rooms/spaces	3212	.089	.013			Unincorp. PTBA*	3638	.087	.02		
40 or more rooms/spaces..	5312	.087	.033			College Place	3601	.087	.02		
Zone E**	3254				2.00	Prescott	3602	.081	.02		
Zone F**	3255				0.50	Waitsburg	3603	.083	.02		
Medical Lake	3206	.089	.02			Walla Walla (City)	3604	.089	.02		
Millwood	3207	.089	.02			Zone A	3660				2.00
Rockford	3208	.081	.02			Zone B	3661				1.75
Spangle	3209	.081	.02			WHATCOM					
Spokane (City).....	3210	.090				Unincorp. Areas	3700	.080	.02		3.00
40 or more rooms/spaces	5310	.088	.033			Lummi Nation - Unincorp. Areas	3711	.080	.02		3.00
Spokane Valley											
Less than 40 rooms/spaces	3213	.089	.013			Unincorp. PTBA*	3737	.086	.02		3.00
40 or more rooms/spaces..	5313	.087	.033		4.00	Lummi Nation - Unincorp. Areas PTBA*	3739	.086	.02		3.00
Waverly	3211	.081	.02			Bellingham.....	3701	.088	.02		3.00
STEVENS						Lummi Nation - Bellingham					
Unincorp. Areas	3300	.076				Blaine.....	3702	.088	.02		
Chewelah.....	3301	.076	.01			Everson	3703	.086	.02		
Colville.....	3302	.076	.015			Ferndale	3704	.088	.02		
Kettle Falls.....	3303	.076				Lummi Nation - Ferndale ..	3709	.088	.02		
Marcus.....	3304	.076				Lynden.....	3705	.088	.02		
Northport.....	3305	.076	.02			Nooksack.....	3706	.086	.02		
Springdale	3306	.076				Sumas	3707	.086	.02		
						WHITMAN					
						Unincorp. Areas					
						Albion.....					
						Colfax					
						Colton					
						Endicott.....					

see pg 4 (5)

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mlt (2)	Convention Center	TPA (3)
WHITMAN (cont.)					
Farmington	3805	.079			
Garfield	3806	.079			
La Crosse	3807	.079			
Lamont	3808	.079			
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	.02		
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

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mlt (2)	Convention Center	TPA (3)
KING (cont.)					
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 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 TPA Zones A through C: lodging businesses with 40 or more rooms within all unincorporated areas of Spokane County and the City of Spokane have adopted to impose a TPA charge based on zoner. The TPA lodging charge per zone is specified in the [Spokane County TPA Lodging Charge Rate Change Notice](#), effective 1/1/2023.

**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.