

# Lodging Information Rates and Changes



**Effective July 1 - September 30, 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](http://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](http://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](http://dor.wa.gov).

On the excise tax return, the TPA location code is the standard location code, not the lodging location codes.

**Note:** For local sales and use tax changes this quarter, please visit our website at [dor.wa.gov](http://dor.wa.gov).

To determine the proper rate of local sales tax go to our web site at [dor.wa.gov](http://dor.wa.gov). You may look up rates by address or by the mapping feature.



# Lodging Rates and Changes

Effective July 1 - September 30, 2023

Tax rates are updated quarterly. Please go to our web site at [dor.wa.gov](http://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)
<b>ADAMS</b>						<b>COLUMBIA</b>					
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			<b>COWLITZ (Eff. 7/1/23)</b>					
Ritzville .....	0104	.080	.02			Unincorp. Areas .....	0800	0850	.078	.02/.03	see pg 6 (6)
Washtucna .....	0105	.080	.02			Castle Rock .....	0801	0851	.080	.02/.03	
<b>ASOTIN</b>						Kalama .....	0802	0852	.081	.02/.03	
Unincorp. Areas .....	0200	.080	.02			Kelso .....	0803	0853	.082	.02/.03	
Asotin (City) .....	0201	.080	.02			Longview .....	0804	0854	.082	.02/.03	
Clarkston .....	0202	.082	.02			<b>Woodland .....</b>	<b>0805</b>	<b>0855</b>	<b>.080</b>	<b>.02/.03</b>	
<b>BENTON</b>						<b>DOUGLAS</b>					
Unincorp. Areas .....	0300	.081				Unincorp. Areas .....	0900	.078			
Unincorp. PTBA* .....	0333	.087				Unincorp. PTBA* .....	0909	.083			
Benton City .....	0301	.087				Bridgeport .....	0901	.078			
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	<b>FERRY</b>					
West Richland .....	0305	.087				Unincorp. Areas .....	1000	.080			
<b>CHELAN</b>						Republic .....	1001	.080	.02		
Unincorp. Areas .....	0400	.083	.02			<b>FRANKLIN</b>					
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		
<b>CLALLAM</b>						Pasco .....	1104	.089	.02		3.00
Unincorp. Areas .....	0500	.086	.02			<b>GARFIELD</b>					
Forks .....	0501	.086	.02			Unincorp. Areas .....	1200	.081			
Port Angeles .....	0502	.088	.02			Pomeroy .....	1201	.081			
Sequim .....	0503	.089	.02			<b>GRANT</b>					
<b>CLARK</b>						Unincorp. Areas .....	1300	.082	.02		
Unincorp. Areas .....	0600	.078	.02		2.00	Coulee City .....	1301	.082	.02		
Unincorp. PTBA* .....	0666	.085	.02		2.00	Electric City .....	1302	.082	.02		
Cowlitz Tribe - Unincorp. Areas .....	0609	.078	.02		2.00	Ephrata .....	1303	.084	.02		
Battle Ground .....	0601	.086	.02			George .....	1304	.084	.02		
Camas .....	0602	.085	.02			Grand Coulee .....	1305	.084	.02		
La Center .....	0603	.085	.02			Hartline .....	1306	.082	.02		
Cowlitz Tribe - La Center ..	0611	.085	.02			Krupp .....	1307	.082	.02		
Ridgefield .....	0604	.087	.02			Mattawa .....	1308	.084	.02		
Vancouver .....	0605	.087	.02		2.00	Moses Lake .....	1309	.084	.02		
Washougal .....	0606	.085	.02			Quincy .....	1310	.082	.02		
Yacolt .....	0607	.085	.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)
<b>GRANT (cont.)</b>						<b>LEWIS (cont.)</b>					
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		
<b>GRAYS HARBOR</b>						Mossyrock .....	2104	.078	.02		
Unincorp. Areas .....	1400	.089	.03			<b>Napavine .....</b>	<b>2105</b>	<b>.079</b>	<b>.02</b>		
Chehalis Tribes - Unincorp. Areas .....	1411	.089	.03			Pe Ell .....	2106	.078	.02		
Aberdeen .....	5501	.090	.03			Toledo .....	2107	.078	.02		
Cosmopolis .....	1402	.089	.03			Vader .....	2108	.078	.02		
Elma .....	1403	.089	.03			Winlock .....	2109	.078	.02		
Hoquiam .....	1404	.089	.03			<b>LINCOLN</b>					
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		
<b>ISLAND</b>						Reardan .....	2206	.080	.02		
Unincorp. Areas .....	1500	.088	.02			Sprague .....	2207	.080	.02		
Coupeville .....	1501	.088	.02			Wilbur .....	2208	.080	.02		
Langley .....	1502	.088	.02			<b>MASON</b>					
Oak Harbor .....	1503	.090	.02			Unincorp. Areas .....	2300	.085	.02		
<b>JEFFERSON</b>						Squaxin Tribe - Unincorp. Areas .....	2303	.085	.02		
Unincorp. Areas .....	1600	.091	.02			Shelton .....	2301	.088	.02		
Suquamish Tribe - Unincorp. Jefferson County .....	1603	.091	.02			<b>OKANOGAN</b>					
Port Townsend .....	1601	.091	.02			Unincorp. Areas .....	2400	.080	.02		
<b>KING SEE PAGE 6</b>						Unincorp. PTBA* .....	2424	.084	.02		
<b>KITSAP</b>						Brewster .....	2401	.084	.02		
Unincorp. Areas .....	1800	.092	.02			Conconully .....	2402	.084	.02		
Suquamish Tribe - Unincorp. Kitsap County .....	1805	.092	.02			Coulee Dam .....	2403	.080	.02		
Bainbridge Island .....	1804	.092	.02			Elmer City .....	2404	.080	.02		
Bremerton .....	1801	.092	.02			Nespelem .....	2405	.080	.02		
Suquamish Tribe - Bremerton .....	1807	.092	.02			Okanogan (City) .....	2406	.085	.02		
Port Orchard .....	1802	.093	.02			Omak .....	2407	.084	.02		
Poulsbo .....	1803	.093	.02			Oroville .....	2408	.084	.02		
<b>KITTITAS</b>						Pateros .....	2409	.086	.02		
Unincorp. Areas .....	1900	.081	.02			Riverside .....	2410	.084	.02		
Cle Elum .....	1901	.081	.02			Tonasket .....	2411	.085	.02		
Ellensburg .....	1902	.084	.02			Twisp .....	2412	.087	.02		
Kittitas (City) .....	1903	.081	.02			Winthrop .....	2413	.085	.03		
Roslyn .....	1904	.081	.02			<b>PACIFIC</b>					
South Cle Elum .....	1905	.081	.02			Unincorp. Areas .....	2500	.081	.02		
<b>KLICKITAT (Eff. 7/1/23)</b>						Ilwaco .....	2501	.081	.02		
Unincorp. Areas .....	2000	.075				Long Beach .....	2502	.083	.03		
Bingen .....	2001	.075				Raymond .....	2503	.081	.02		
Goldendale .....	2002	.075	.02			South Bend .....	2504	.081	.02		
<b>White Salmon .....</b>	<b>2003</b>	<b>.076</b>				<b>PEND OREILLE</b>					
<b>LEWIS (Eff. 7/1/23)</b>						Unincorp. Areas .....	2600	.077	.02		
Unincorp. Areas .....	2100	.078	.02			Kalispel Tribe - Unincorp. Pend Oreille County .....	2607	.077	.02		
Chehalis Tribes - Unincorp. Areas .....	2111	.078	.02			Cusick .....	2601	.077	.02		

Location		Lodging					Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)		Special Hti/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)		Special Hti/Mtl (2)	Conv Center	TPA (3)
<b>PEND OREILLE (cont.)</b>							<b>SAN JUAN</b>						
Ione.....	2602	.077		.02			Unincorp. Areas.....	2800	.083		.02		
Metaline.....	2603	.077		.02			Lummi Nation - Unincorp. Areas.....	2803	.083		.02		
Metaline Falls .....	2604	.077		.02			Friday Harbor.....	2801	.085		.02		
Newport.....	2605	.077		.02			<b>SKAGIT</b>						
<b>PIERCE (Eff. 7/1/23)</b>							Unincorp. Areas .....	2900	.082		.02		2.00
Unincorp. Areas.....	2700	5100	.095	.083	.02/.05	0.50	Sauk-Suiattle - Unincorp. Areas .....	2915	.082		.02		2.00
Nisqually Tribe - Unincorp. Areas RTA .....	2725	5125	.095	.083	.02/.05	0.50	Sauk-Suiattle - Unincorp. Areas PTBA* .....	2933	.086		.02		2.00
Unincorp. Areas Non-RTA.....	4100	4400	.081	.079	.02/.05	0.50	Swinomish Tribe - Unincorp. Skagit County.....	2909	.082		.02		2.00
Nisqually Tribe - Unincorp. Areas Non-RTA .....	4103	4403	.081	.079	.02/.05	0.50	Unincorp. PTBA* .....	2929	.086		.02		2.00
Puyallup Tribe - Unincorp. Areas Non-RTA .....	4105	4405	.081	.079	.02/.05	0.50	Swinomish Tribe - Unincorp. Skagit County PTBA* .....	2931	.086		.02		2.00
Puyallup Tribe - Unincorp. Areas PTBA* RTA .....	2745	5145	.101	.086	.02/.05	0.50	Anacortes .....	2901	.088		.02		2.00
Unincorp. Areas Non-RTA HBZ± .....	2789	5189	.081	.079	.02/.05	0.50	Burlington .....	2902	.086		.02		2.00
Unincorp. PTBA* .....	2727	5127	.101	.086	.02/.05	0.50	Concrete .....	2903	.086		.02		2.00
Unincorp. PTBA* Non-RTA .....	4127	4427	.087	.082	.02/.05	0.50	Hamilton .....	2904	.086		.02		2.00
Unincorp. PTBA* HBZ± .....	2787	5187	.087	.082	.02/.05	0.50	La Conner .....	2905	.086		.02		2.00
Auburn/Pierce .....	2724	5124	.102	.086	.02/.05		Swinomish Tribe - La Conner .....	2911	.086		.02		2.00
Bonney Lake .....	2701	5101	.095	.086	.02/.05		Lyman .....	2906	.086		.02		2.00
Bonney Lake Non-RTA.....	4101	4401	.081	.080	.02/.05		Mount Vernon .....	2907	.088		.02		2.00
Buckley.....	2702	5102	.081	.080	.02/.05		Sedro-Woolley .....	2908	.086		.02		2.00
Carbonado.....	2703	5103	.081	.079	.02/.05		<b>SKAMANIA</b>						
DuPont.....	2704	5104	.095	.086	.02/.05	0.50	Unincorp. Areas .....	3000	.077		.02		
Eatonville.....	2705	5105	.081	.079	.02/.05		North Bonneville .....	3001	.077		.02		
Edgewood.....	2720	5120	.101	.086	.02/.05		Stevenson.....	3002	.077		.02		
Puyallup Tribe - Edgewood.....	2739	5139	.101	.086	.02/.05	0.50	<b>SNOHOMISH</b>						
Fife .....	5106	5106	.086	.086	.05		Unincorp. Areas.....	3100	.093		.02		2.00
Puyallup Tribe - Fife .....	5135	5135	.086	.086	.05	0.50	Unincorp. Areas Non-RTA ...	4200	.079		.02		2.00
Fircrest.....	2707	5107	.101	.086	.02/.05		Stillaguamish Tribe - Unincorp. Areas Non-RTA .	4201	.079		.02		2.00
Gig Harbor .....	2708	5108	.089	.082	.02/.05	0.50	Unincorp. PTBA* .....	3131	.105		.02		2.00
Gig Harbor HBZ ± .....	2788	5188	.089	.082	.02/.05	0.50	Unincorp. PTBA* Non-RTA.....	4231	.091		.02		2.00
Lakewood .....	5121	5121	.086	.086	.05	0.50	Sauk-Suiattle - Unincorp. Areas PTBA* Non-RTA .....	4235	.091		.02		2.00
Nisqually Tribe - Lakewood	5131	5131	.086	.086	.05	1.00	Stillaguamish Tribes - Unincorp. Areas PTBA* Non-RTA.	4237	.091		.02		2.00
Milton/Pierce .....	2709	5109	.101	.086	.02/.05	1.00	Tulalip Tribes - Unincorp. PTBA Non-RTA....	4233	.091		.02		2.00
Puyallup Tribe - Milton....	2737	5137	.101	.086	.02/.05		Arlington .....	3101	.093		.02		2.00
Orting.....	2710	5110	.095	.086	.02/.05		Stillaguamish Tribe - Arlington .....	3123	.093		.02		2.00
Pacific/Pierce .....	2723	5123	.102	.086	.02/.05	1.00	Bothell/Snohomish.....	3120	.105		.02		2.00
Puyallup.....	5111	5111	.086	.086	.05	1.00	Brier .....	3102	.105		.02		
Puyallup Tribe - Puyallup..	5133	5133	.086	.086	.05		Darrington.....	3103	.091		.02		
Roy.....	2712	5112	.082	.079	.02/.05		Edmonds .....	3104	.105		.02		2.00
Ruston .....	2713	5113	.101	.086	.02/.05		Everett .....	3105	.099		.02		2.00
South Prairie .....	2714	5114	.081	.079	.02/.05		Everett Non-RTA.....	4205	.085		.02		2.00
Steilacoom .....	2715	5115	.101	.086	.02/.05	0.50	Gold Bar .....	3106	.091		.02		
Sumner .....	2716	5116	.095	.086	.02/.05	1.50	Granite Falls .....	3107	.091		.02		
Tacoma .....	2717	5117	.103	.086	.02/.05	1.00	Index.....	3108	.091		.02		
Puyallup Tribe - Tacoma ...	2741	5141	.103	.086	.02/.05		Lake Stevens.....	3109	.093		.02		
University Place.....	2719	5119	.101	.086	.02/.05		Lynnwood .....	5210	.105		.02		2.00
Wilkeson.....	2718	5118	.081	.079	.02/.05								



Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/Mlti (2)	Convention Center	TPA (3)
<b>WHITMAN (cont.)</b>					
Endicott .....	3804	.079			
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			
<b>YAKIMA</b>					
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			
<b>KING (Eff. 7/1/23)</b>					
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
<b>Bellevue.....</b>	<b>5004</b>	<b>.087</b>		<b>1704</b>	<b>5004 .058 2.50</b>
<b>Bellevue Non-RTA....</b>	<b>4304</b>	<b>.083</b>		<b>4004</b>	<b>4304 .058 2.50</b>
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
<b>Covington.....</b>	<b>5012</b>	<b>.085</b>		<b>1712</b>	<b>5012 .028</b>
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

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/Mlti (2)	Convention Center	TPA (3)
<b>KING (cont.)</b>					
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
<b>Redmond .....</b>	<b>5024</b>	<b>.087</b>	<b>.01</b>	<b>1724</b>	<b>5024 .028 2.50</b>
<b>Redmond Non-RTA..</b>	<b>4324</b>	<b>.083</b>	<b>.01</b>	<b>4034</b>	<b>4334 .028 2.50</b>
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
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](http://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](http://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.