



WASHINGTON STATE DEPARTMENT OF REVENUE
LODGING SPECIAL NOTICE

**City of Black Diamond
Local Law Enforcement Programs
Effective January 1, 2026**

Effective January 1, 2026, local sales and use tax for lodging businesses within the City of Black Diamond will increase one-tenth of one percent (.001). The tax will be used for local law enforcement programs.

Businesses must collect the appropriate new rate of sales tax for sales of lodging.

Lodging Locations	Location Code	Retail Sales Tax Rate	Location Code Convention Center	Convention & Trade Center Tax	Total Combined Tax Rate
*Black Diamond	5005	.087	1705/5005	.028	.115

*In addition to the .001 Local Law Enforcement Programs tax for the City of Black Diamond, King County has also imposed the tax beginning January 1, 2026, for a total rate increase of two-tenths of one percent (.002).

Definition of Lodging Businesses:

"Lodging businesses," for the purpose of this reporting change, means a business that furnishes lodging taxable by the State of Washington under RCW 67.28.180.

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, please go to our web site at dor.wa.gov or call the Department of Revenue at 360-705-6705.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

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.

(REV 10/28/25)