WASHINGTON STATE DEPARTMENT OF REVENUE

LODGING SPECIAL NOTICE

King County
Local Law Enforcement Programs
Effective January 1, 2026

Effective January 1, 2026, local sales and use tax within some King County locations 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
Unincorp. Non-RTA	**4300**	**.086**	**4000/4300**	**.028**	**.114**
***Black Diamond**	**5005**	**.087**	**1705/5005**	**.028**	**.115**
Carnation	**5007**	**.086**	**1707/5007**	**.028**	**.114**
Covington	**5012**	**.089**	**1712/5012**	**.028**	**.117**
***Duvall**	**5010**	**.089**	**1710/5010**	**.028**	**.117**
Maple Valley	**5020**	**.087**	**1720/5020**	**.028**	**.115**
Newcastle Non-RTA	**4336**	**.086**	**4036/4336**	**.028**	**.114**
Sammamish Non-RTA	**4339**	**.086**	**4039/4339**	**.028**	**.114**
Skykomish	**1727/5027**	**.089/.086**	**1727/5027**	**.028**	**.089/.114**

*In addition to the .001 Local Law Enforcement Programs tax for King County, some cities have 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.

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