



Lodging Information Rates and Changes

Effective April 1 - June 30, 2009

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:

- Page 2, under the Lodging section, if you received the *Combined Excise Tax Return*
- The Lodging Addendum, if you received the *Retailing & Other Activities 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.

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, pages 2-4). 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 applies to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

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*.

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax 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, pages 2-4). 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 see the Local Sales & Use Tax Rates & Changes flyer that was mailed with your return.

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.

Special Hotel/Motel Tax Changes

There were no Special Hotel/Motel Tax changes this quarter.

New Tourism Promotion Area Charges

There were no Tourism Promotion Area Charges this quarter.

Changes to the Regional Transit Authority (RTA) Tax Effective April 1, 2009

For the cities of Auburn, Bellevue, and Woodinville, that are partially included in the RTA area, new location codes have been developed to reflect areas outside of the RTA boundaries. See below for location codes.

	Location Code	Combined Rate
Auburn	4302	.082
Bellevue	4304	.082
Woodinville	4335	.082

Inside this flyer you will find the Non-RTA codes directly below the original city rates. If you have any questions, please contact the Department at 1-800-647-7706.



Lodging Rates and Changes

Effective April 1 - June 30, 2009

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 4

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
ADAMS (Eff. 4/1/09)						Franklin (cont.)					
Unincorp. Areas	0100	.077	.02			Unincorp. P.T.B.A.*	1111	.083	.02		
Hatton	0101	.077	.02			Connell	1101	.077	.02		
Lind	0102	.077	.02			Kahlotus	1102	.077	.02		
Othello	0103	.077	.02			Mesa	1103	.077	.02		
Ritzville	0104	.077	.02			Pasco	1104	.083	.02		1.50
Washucna	0105	.077	.02			GARFIELD					
ASOTIN						Unincorp. Areas	1200	.075	.02		
Unincorp. Areas	0200	.075	.02			Pomeroy	1201	.075	.02		
Asotin (City)	0201	.075	.02			GRANT					
Clarkston	0202	.075	.02			Unincorp. Areas	1300	.079	.02		
BENTON						Coulee City	1301	.079	.02		
Unincorp. Areas	0300	.077				Electric City	1302	.079	.02		
Unincorp. P.T.B.A.*	0333	.083				Ephrata	1303	.079	.02		
Benton City	0301	.083				George	1304	.079	.02		
Kennewick	0302	.083	.02		1.50	Grand Coulee	1305	.079	.02		
Prosser	0303	.083	.02			Hartline	1306	.079	.02		
Richland	0304	.083	.02		1.50	Krupp	1307	.079	.02		
West Richland	0305	.083				Mattawa	1308	.079	.02		
CHELAN						Moses Lake	1309	.079	.02		
Unincorp. Areas	0400	.080	.02			Quincy	1310	.079	.02		
Cashmere	0401	.080	.02			Royal City	1311	.079	.02		
Chelan (City)	0402	.080	.03			Soap Lake	1312	.079	.02		
Entiat	0403	.080	.02			Warden	1313	.079	.02		
Leavenworth	0404	.080	.03			Wilson Creek	1315	.079	.02		
Wenatchee	0405	.080	.04		1.00	GRAYS HARBOR					
CLALLAM						Unincorp. Areas	1400	.083	.03		
Unincorp. Areas	0500	.084	.02			Aberdeen	1401	.083	.03		
Forks	0501	.084	.02			Cosmopolis	1402	.083	.03		
Port Angeles	0502	.084	.02			Elma	1403	.083	.03		
Sequim	0503	.084	.02			Hoquiam	1404	.083	.03		
CLARK (Eff. 4/1/09)						McCleary	1405	.083	.03		
Unincorp. Areas	0600	.077	.02		2.00	Montesano	1406	.083	.03		
Unincorp. P.T.B.A.*	0666	.082	.02		2.00	Oakville	1407	.083	.03		
Battle Ground	0601	.082	.02			Ocean Shores	1409	.083	.03		
Camas	0602	.082	.02			Westport	1408	.083	.03		
La Center	0603	.082	.02			ISLAND					
Ridgefield	0604	.082	.02			Unincorp. Areas	1500	.084	.02		
Ridgefield TBD**	0664	.084	.02			Coupeville	1501	.084	.02		
Vancouver	0605	.082	.02		2.00	Langley	1502	.084	.02		
Vancouver RDA ‡‡	0665	.082	.02		2.00	Oak Harbor	1503	.084	.02		
Washougal	0606	.082	.02			JEFFERSON					
Yacolt	0607	.082	.02			Unincorp. Areas	1600	.084	.02		
COLUMBIA						Port Townsend	1601	.084	.02		
Unincorp. Areas	0700	.079				KING (Eff. 4/1/09) (8) (8)					
Dayton	0701	.079	.02			Unincorp. Areas	1700	5000	.095	.092	.028
Starbuck	0702	.079				Unincorp. Non-RTA	4000	4300	.086	.083	.028
COWLITZ (Eff. 4/1/09)						Algona	1701	5001	.095	.092	.028
Unincorp. Areas	0800	.076	.02/.03		see pg 4 (7)	Auburn/King	1702	5002	.095	.086	.01 .028
Castle Rock	0801	.076	.02/.03			Auburn/King Non-RTA	4002	4302	.086	.082	.01 .028
Kalama	0802	.076	.02/.03			Beaux Arts Village	1703	5003	.095	.092	.028
Kelso	0803	.079	.02/.03			Bellevue	5094	5004	.090	.086	.03/.058
Longview	0804	.079	.02/.03			Bellevue Non-RTA	4004	4304	.086	.082	.03/.058
Woodland	0805	.076	.02/.03			Black Diamond	1705	5005	.086	.083	.028
DOUGLAS						Bothell/King	1706	5006	.095	.086	.01 .028
Unincorp. Areas	0900	.076				Bothell/King RDA ‡‡	1766	5066	.095	.086	.01 .028
Unincorp. P.T.B.A.*	0909	.080				Burien	1734	5034	.095	.092	.028
Bridgeport	0901	.076				Carnation	1707	5007	.086	.083	.028
E. Wenatchee	0902	.080	.04			Clyde Hill	1708	5008	.095	.092	.028
Mansfield	0903	.076				Covington	1712	5012	.086	.083	.028
Rock Island	0904	.080	.02			Des Moines	1709	5009	.095	.086	.01 .028
Waterville	0905	.080				Duvall	1710	5010	.086	.083	.028
FERRY						Enumclaw	1711	5011	.086	.083	.028
Unincorp. Areas	1000	.076				Federal Way	1732	5032	.095	.086	.01 .028
Republic	1001	.076	.02			Federal Way RDA ‡‡	1792	5092	.095	.086	.01 .028
FRANKLIN						Hunts Point	1713	5013	.095	.092	.028
Unincorp. Areas	1100	.077	.02			Issaquah	1714	5014	.095	.086	.01 .028

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
KING (cont.) (Eff. 4/1/09)					
		(8)	(8)		
Issaquah Non-RTA	4014 4314	.086	.082	.01	.028
Kenmore	1738 5038	.095	.092		.028
Kent	1715 5015	.095	.086	.01	.028
Kent Non-RTA	4015 4315	.086	.082	.01	.028
Kirkland	1716 5016	.095	.086	.01	.028
Lake Forest Park	1717 5017	.095	.092		.028
Maple Valley	1720 5020	.086	.083		.028
Medina	1718 5018	.095	.092		.028
Mercer Island	1719 5019	.095	.092		.028
Milton/King	1731 5031	.095	.092		.028
Newcastle	1736 5036	.095	.092		.028
Normandy Park	1721 5021	.095	.092		.028
North Bend	1722 5022	.086	.082	.01	.028
Pacific/King	1723 5023	.095	.086	.01	.028
Redmond	1724 5024	.095	.086	.01	.028
Redmond Non-RTA	4024 4324	.086	.082	.01	.028
Renton	1725 5025	.095	.086	.01	.028
Renton Non-RTA	4025 4325	.086	.082	.01	.028
Sammamish	1739 5039	.095	.092		.028
Sammamish Non-RTA	4039 4339	.086	.083		.028
Sea-Tac	1733 5033	.095	.086	.01	.028
Seattle	1726 5026	.095	.086		.07
Shoreline	1737 5037	.095	.092		.028
Skykomish	1727 5027	.086	.083		.028
Snoqualmie	1728 5028	.086	.082	.01	.028
Tukwila	1729 5029	.095	.086	.01	.028
Woodinville	1735 5035	.095	.086	.01	.028
Woodinville Non-RTA	4035 4335	.086	.082	.01	.028
Yarrow Point	1730 5030	.095	.092		.028
KITSAP					
Unincorp. Areas	1800	.086		.02	
Bainbridge Island	1804	.086		.02	
Bremerton	1801	.086		.02	
Port Orchard	1802	.086		.02	
Poulsbo	1803	.086		.02	
KITTITAS					
Unincorp. Areas	1900	.080			
Cle Elum	1901	.080		.01	
Ellensburg	1902	.080		.02	
Kittitas (City)	1903	.080			
Roslyn	1904	.080			
South Cle Elum	1905	.080		.02	
KLICKITAT					
Unincorp. Areas	2000	.070			
Bingen	2001	.075			
Goldendale	2002	.075		.02	
White Salmon	2003	.075			
LEWIS					
Unincorp. Areas	2100	.077		.02	
Centralia	2101	.079		.02	
Chehalis	2102	.079		.02	
Morton	2103	.077		.02	
Mossyrock	2104	.077		.02	
Napavine	2105	.077		.02	
Pe Ell	2106	.077		.02	
Toledo	2107	.077		.02	
Vader	2108	.077		.02	
Winlock	2109	.077		.02	
LINCOLN					
Unincorp. Areas	2200	.077			
Almira	2201	.077			
Creston	2202	.077			
Davenport	2203	.077			
Harrington	2204	.077			
Odessa	2205	.077			
Reardan	2206	.077			
Sprague	2207	.077			
Wilbur	2208	.077			
MASON					
Unincorp. Areas	2300	.084		.02	
Shelton	2301	.084		.02	
OKANOGAN					
Unincorp. Areas	2400	.077		.02	

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
OKANOGAN (cont.)					
Brewster	2401	.077	.02		
Conconully	2402	.077	.02		
Coulee Dam	2403	.077	.02		
Elmer City	2404	.077	.02		
Nespelem	2405	.077	.02		
Okanogan (City)	2406	.077	.02		
Omak	2407	.077	.02		
Oroville	2408	.077	.02		
Pateros	2409	.077	.02		
Riverside	2410	.077	.02		
Tonasket	2411	.077	.02		
Twisp	2412	.077	.02		
Winthrop	2413	.077	.03		
PACIFIC					
Unincorp. Areas	2500	.078	.02		
Ilwaco	2501	.078	.02		
Long Beach	2502	.078	.03		
Raymond	2503	.078	.02		
South Bend	2504	.078	.02		
PEND OREILLE					
Unincorp. Areas	2600	.076	.02		
Cusick	2601	.076	.02		
Ione	2602	.076	.02		
Metaline	2603	.076	.02		
Metaline Falls	2604	.076	.02		
Newport	2605	.076	.02		
PIERCE (Eff. 4/1/09)					
		(8)	(8)		see pg 4 (4)
Unincorp. Areas	2700 5100	.087	.082		.02/.05
Unincorp. Areas Non-RTA	4100 4400	.078	.078		.02/.05
Unincorp. P.T.B.A.*	2727 5127	.093	.085		.02/.05
Unincorp. P.T.B.A.* Non-RTA	4127 4427	.084	.081		.02/.05
Unincorp. P.T.B.A.* HBZ ‡	2787 5187	.084	.081		.02/.05
Auburn/Pierce	2724 5124	.093	.085		.02/.05
Bonney Lake	2701 5101	.093	.085		.02/.05
Bonney Lake Non-RTA	4101 4401	.084	.081		.02/.05
Buckley	2702 5102	.084	.081		.02/.05
Carbonado	2703 5103	.078	.078		.02/.05
DuPont	2704 5104	.093	.085		.02/.05
Eatonville	2705 5105	.078	.078		.02/.05
Edgewood	2720 5120	.093	.085		.02/.05
Fife	5106 5106	.085	.085		.05
Fircrest	2707 5107	.093	.085		.02/.05
Gig Harbor	2708 5108	.084	.081		.02/.05
Gig Harbor HBZ ‡	2788 5188	.084	.081		.02/.05
Lakewood	5121 5121	.085	.085		.05
Milton/Pierce	2709 5109	.093	.085		.02/.05
Orting	2710 5110	.093	.085		.02/.05
Pacific/Pierce	2723 5123	.093	.085		.02/.05
Puyallup	5111 5111	.085	.085		.05
Puyallup RDA ‡‡	5171 5171	.085	.085		.05
Roy	2712 5112	.078	.078		.02/.05
Ruston	2713 5113	.093	.085		.02/.05
South Prairie	2714 5114	.078	.078		.02/.05
Steilacoom	2715 5115	.093	.085		.02/.05
Sumner	2716 5116	.093	.085		.02/.05
Tacoma	2717 5117	.093	.085		.02/.05
University Place	2719 5119	.093	.085		.02/.05
Wilkeson	2718 5118	.078	.078		.02/.05
SAN JUAN (Eff. 4/1/09)					
Unincorp. Areas	2800	.078	.02		
Friday Harbor	2801	.078	.02		
SKAGIT (Eff. 4/1/09)					
Unincorp. Areas	2900	.078	.02		
Unincorp. P.T.B.A.*	2929	.082	.02		
Anacortes	2901	.082	.02		
Burlington	2902	.082	.02		
Concrete	2903	.082	.02		
Hamilton	2904	.082	.02		
La Conner	2905	.082	.02		
Lyman	2906	.082	.02		
Mount Vernon	2907	.082	.02		
Mount Vernon RDA. ‡‡	2967	.082	.02		
Sedro Woolley	2908	.082	.02		

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
SKAMANIA					
Unincorp. Areas.....	3000	.070	.02		
North Bonneville.....	3001	.075	.02		
Stevenson.....	3002	.070	.02		
SNOHOMISH (Eff. 4/1/09)					
Unincorp. Areas.....	3100	.086	.02		
Unincorp. Areas Non-RTA.....	4200	.077	.02		
Unincorp. P.T.B.A.*.....	3131	.095	.02		
Unincorp. P.T.B.A.* Non-RTA.....	4231	.086	.02		
Arlington.....	3101	.086	.02		
Bothell/Snohomish.....	3120	.095	.02		
Brier.....	3102	.095	.02		
Darrington.....	3103	.086	.02		
Edmonds.....	3104	.095	.02		
Everett.....	3105	.092	.02		
Everett Non-RTA.....	4205	.083	.02		
Everett RDA ±±.....	3165	.092	.02		
Gold Bar.....	3106	.086	.02		
Granite Falls.....	3107	.086	.02		
Index.....	3108	.086	.02		
Lake Stevens.....	3109	.086	.02		
Lynnwood.....	3110	.095	.02		
Marysville.....	3111	.086	.02		
Mill Creek.....	3119	.095	.02		
Monroe.....	3112	.086	.02		
Mountlake Terrace.....	3113	.095	.02		
Mukilteo.....	3114	.095	.02		
Snohomish (City).....	3115	.086	.02		
Stanwood.....	3116	.086	.02		
Sultan.....	3117	.086	.02		
Woodway.....	3118	.095	.02		
SPOKANE					
Unincorp. Areas.....	3200	.081	.02		
Unincorp. Areas RDA ±±.....	3290	.081	.02		
Unincorp. P.T.B.A.*.....	3232	.087	.02		
Unincorp. P.T.B.A.* RDA ±±.....	3293	.087	.02		
Airway Heights.....	3201	.087	.019/.039	(See note (6) below)	
Cheney.....	3202	.087	.02		
Deer Park.....	3203	.081	.02		
Fairfield.....	3204	.081	.02		
Latah.....	3205	.081	.02		1.50
Liberty Lake.....	3212	.087	.02		1.25
Liberty Lake RDA ±±.....	3292	.087	.02		1.00
Medical Lake.....	3206	.087	.02		.50
Millwood.....	3207	.087	.02		1.00
Rockford.....	3208	.081	.02		.50
Spangle.....	3209	.081	.02		
Spokane (City).....	3210	.087	.02		
Spokane Valley.....	3213	.087	.02		
Waverly.....	3211	.081	.02		
Zone A.....	3250				1.50
Zone B.....	3251				1.25
Zone C.....	3252				1.00
Zone D.....	3253				.50
Zone E.....	3254				1.00
Zone F.....	3255				.50
STEVENS					
Unincorp. Areas.....	3300	.076			
Chewelah.....	3301	.076	.01		
Colville.....	3302	.076	.015		
Kettle Falls.....	3303	.076			
Marcus.....	3304	.076			
Northport.....	3305	.076	.02		
Springdale.....	3306	.076			
THURSTON (Eff. 4/1/09)					
Unincorp. Areas.....	3400	.079			
Unincorp. P.T.B.A.*.....	3434	.085			
Bucoda.....	3401	.079			
Lacey.....	3402	.085	.02		
Olympia.....	3403	.085	.02		
Rainier.....	3404	.079			
Tenino.....	3405	.079			
Tumwater.....	3406	.085	.02		
Yelm.....	3407	.085			

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Ht/Mtl (2)	Conv Cntr (5)	TPA (3)
WAHKIAKUM					
Unincorp. Areas.....	3500	.075	.02		
Cathlamet.....	3501	.075	.02		
WALLA WALLA					
Unincorp. Areas.....	3600	.080	.02		
Unincorp. P.T.B.A.*.....	3636	.083	.02		
College Place.....	3601	.083	.02		
Prescott.....	3602	.080	.02		
Waitsburg.....	3603	.080	.02		
Walla Walla (City).....	3604	.083	.02		
WHATCOM					
Unincorp. Areas.....	3700	.079	.02		
Unincorp. P.T.B.A.*.....	3737	.085	.02		
Bellingham.....	3701	.085	.02		
Bellingham RDA ±±.....	3781	.085	.02		
Blaine.....	3702	.085	.02		
Everson.....	3703	.085	.02		
Ferndale.....	3704	.085	.02		
Lynden.....	3705	.085	.02		
Nooksack.....	3706	.085	.02		
Sumas.....	3707	.085	.02		
WHITMAN					
Unincorp. Areas.....	3800	.078			
Albion.....	3801	.078			
Colfax.....	3802	.078			
Colton.....	3803	.078			
Endicott.....	3804	.078			
Farmington.....	3805	.078			
Garfield.....	3806	.078			
La Crosse.....	3807	.078			
Lamont.....	3808	.078			
Malden.....	3809	.078			
Oakesdale.....	3810	.078			
Palouse.....	3811	.078			
Pullman.....	3812	.078	.02		
Rosalia.....	3813	.078			
St. John.....	3814	.078			
Tekoa.....	3815	.078			
Uniontown.....	3816	.078			
YAKIMA					
Unincorp. Areas.....	3900	.079			
Grandview.....	3901	.079			
Granger.....	3902	.079			
Harrah.....	3903	.079			
Mabton.....	3904	.079			
Moxee City.....	3905	.079			
Naches.....	3906	.079			
Selah.....	3907	.082			
Sunnyside.....	3908	.079	.02		
Tieton.....	3909	.079			
Toppenish.....	3910	.079	.02		
Union Gap.....	3911	.081	.02		
Wapato.....	3912	.079			
Yakima (City).....	3913	.082	.03		
Yakima (City) RDA ±±.....	3983	.082	.03		
Zillah.....	3914	.079			
Zone A.....	3950				1.50
Zone B.....	3951				.75
Zone C.....	3952				.50
Footnotes:					
(1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. <i>If you have rate questions, go to our web site at dor.wa.gov, or call 1-800-647-7706.</i>					
(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 <i>Find taxes & rates</i> then <i>Lodging Information and rates</i> .					
(4) Special Hotel/Motel (Pierce County): 25 or less rooms/spaces = .02 26 or more rooms/spaces = .05 Fife, Lakewood and Puyallup = .05					
(5) Convention and Trade Center Tax: Bellevue: 59 or less rooms/spaces = .03 Bellevue: 60 or more rooms/spaces = .058 Seattle: 60 or more rooms/spaces = .07 All other locations in King Co.: 60 or more rooms/spaces = .028					
(6) Airway Heights: Less than 40 rooms/spaces = .019 40 or more rooms/spaces = .039					
(7) Special Hotel/Motel (Cowlitz County): Less than 40 rooms/spaces = .02 40 or more rooms/spaces = .03					
(8) Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Lodging Notices.)					
± Hospital Benefit Zone					
±± Revenue Development Area					
Unincorporated Areas are locations outside incorporated city limits.					
* P.T.B.A. - Public Transportation Benefit Area.					
** Transportation Benefit District					