

# Lodging Information Rates and Changes



## Effective January 1 - March 31, 2022

### 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.

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).

**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 January 1 - March 31, 2022

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

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 (cont.)</b>					
Unincorp. Areas	0100	.080	.02			Dayton	0701	.084	.02		
Hatton	0101	.080	.02			Starbuck	0702	.082			
Lind	0102	.080	.02			<b>COWLITZ</b> <i>see pg 6 (6)</i>					
Othello	0103	.082	.02			Unincorp. Areas	0800	.078	.02/.03		
Ritzville	0104	.080	.02			Castle Rock	0801	.080	.02/.03		
Washtucna	0105	.080	.02			Kalama	0802	.079	.02/.03		
<b>ASOTIN</b>						Kelso	0803	.081	.02/.03		
Unincorp. Areas	0200	.080	.02			Longview	0804	.081	.02/.03		
Asotin (City)	0201	.080	.02			Woodland	0805	.079	.02/.03		
Clarkston	0202	.082	.02			<b>DOUGLAS</b>					
<b>BENTON</b>						Unincorp. Areas	0900	.078			
Unincorp. Areas	0300	.080				Unincorp. PTBA*	0909	.083			
Unincorp. PTBA*	0333	.086				Bridgeport	0901	.077			
Benton City	0301	.086				E. Wenatchee	5902	.081	.04		
Kennewick	0302	.086	.02		3.00	Mansfield	0903	.077			
Prosser	0303	.086	.02			Rock Island	0904	.083	.02		
Zone A	0360				1.00	Waterville	0905	.083			
Zone B	0361				2.00	<b>FERRY</b>					
Richland	0304	.086	.02		3.00	Unincorp. Areas	1000	.080			
West Richland	0305	.086				Republic	1001	.080	.02		
<b>CHELAN</b>						<b>FRANKLIN</b>					
Unincorp. Areas	0400	.083	.02			Unincorp. Areas	1100	.080	.02		
Cashmere	0401	.083	.02			Unincorp. PTBA*	1111	.086	.02		
Chelan (City)	0402	.083	.03			Connell	1101	.082	.02		
Entiat	0403	.083	.02			Kahlotus	1102	.080	.02		
Leavenworth	0404	.085	.03			Mesa	1103	.080	.02		
Wenatchee	5405	.081	.04		2.00	Pasco	1104	.086	.02		3.00
<b>CLALLAM</b>						<b>GARFIELD</b>					
Unincorp. Areas	0500	.085	.02			Unincorp. Areas	1200	.079			
Forks	0501	.085	.02			Pomeroy	1201	.079			
Port Angeles	0502	.088	.02			<b>GRANT</b>					
Sequim	0503	.088	.02			Unincorp. Areas	1300	.082	.02		
<b>CLARK</b>						Coulee City	1301	.082	.02		
Unincorp. Areas	0600	.077	.02		2.00	Electric City	1302	.082	.02		
Unincorp. PTBA*	0666	.084	.02		2.00	Ephrata	1303	.084	.02		
Battle Ground	0601	.084	.02			George	1304	.084	.02		
Camas	0602	.084	.02			Grand Coulee	1305	.084	.02		
La Center	0603	.084	.02			Hartline	1306	.082	.02		
Ridgefield	0604	.084	.02			Krupp	1307	.082	.02		
Vancouver	0605	.085	.02		2.00	Mattawa	1308	.084	.02		
Washougal	0606	.084	.02			Moses Lake	1309	.084	.02		
Yacolt	0607	.084	.02			Quincy	1310	.082	.02		
<b>COLUMBIA</b>						Royal City	1311	.082	.02		
Unincorp. Areas	0700	.082				Soap Lake	1312	.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>					
Warden .....	1313	.082	.02			Chehalis .....	2102	.082	.02		2.00
Wilson Creek .....	1315	.082	.02			Morton .....	2103	.078	.02		
<b>GRAYS HARBOR</b>						Mossyrock .....					
Unincorp. Areas .....	1400	.089	.03			Napavine .....	2104	.078	.02		
Chehalis Tribes - Unincorp. Areas .....	1411	.089	.03			Pe Ell .....	2105	.078	.02		
Aberdeen .....	5501	.090	.03			Toledo .....	2106	.078	.02		
Cosmopolis .....	1402	.089	.03			Vader .....	2107	.078	.02		
Elma .....	1403	.089	.03			Winlock .....	2108	.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 .....					
Unincorp. Areas .....	1500	.087	.02			Sprague .....	2206	.080	.02		
Coupeville .....	1501	.087	.02			Wilbur .....	2207	.080	.02		
Langley .....	1502	.087	.02			<b>MASON</b>					
Oak Harbor .....	1503	.089	.02			Unincorp. Areas .....	2300	.085	.02		
<b>JEFFERSON</b>						Squaxin Tribe - Unincorp. Areas .....					
Unincorp. Areas .....	1600	.091	.02			Shelton .....	2301	.088	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			<b>OKANOGAN (Eff. 1/1/22)</b>					
Port Townsend .....	1601	.091	.02			Unincorp. Areas .....	2400	.080	.02		
<b>KING SEE PAGE 6</b>						Unincorp. PTBA* .....					
<b>KITSAP (Eff. 1/1/22)</b>						Brewster .....					
Unincorp. Areas .....	1800	.090	.02			Conconully .....	2401	.084	.02		
Suquamish Tribe - Unincorp. Kitsap County ..	1805	.090	.02			Coulee Dam .....	2402	.084	.02		
<b>Bainbridge Island .....</b>	<b>1804</b>	<b>.091</b>	<b>.02</b>			Elmer City .....	2403	.080	.02		
Bremerton .....	1801	.090	.02			Nespelem .....	2404	.080	.02		
Port Orchard .....	1802	.090	.02			Okanogan (City) .....	2405	.080	.02		
<b>Poulsbo .....</b>	<b>1803</b>	<b>.091</b>	<b>.02</b>			Omak .....	2406	.085	.02		
<b>KITTITAS</b>						Oroville .....					
Unincorp. Areas .....	1900	.080	.02			<b>Pateros .....</b>	<b>2409</b>	<b>.086</b>	<b>.02</b>		
Cle Elum .....	1901	.080	.02			Riverside .....	2410	.084	.02		
Ellensburg .....	1902	.083	.02			Tonasket .....	2411	.085	.02		
Kittitas (City) .....	1903	.080	.02			Twisp .....	2412	.087	.02		
Roslyn .....	1904	.080	.02			Winthrop .....	2413	.085	.03		
South Cle Elum .....	1905	.080	.02			<b>PACIFIC</b>					
<b>KLICKITAT</b>						Unincorp. Areas .....					
Unincorp. Areas .....	2000	.070				Ilwaco .....	2500	.081	.02		
Bingen .....	2001	.075				Long Beach .....	2501	.081	.02		
Goldendale .....	2002	.075	.02			Raymond .....	2502	.083	.03		
White Salmon .....	2003	.075				South Bend .....	2503	.081	.02		
<b>LEWIS</b>						South Bend .....					
Unincorp. Areas .....	2100	.078	.02			<b>PEND OREILLE</b>					
Chehalis Tribes - Unincorp. Areas .....	2111	.078	.02			Unincorp. Areas .....	2600	.077	.02		
Centralia .....	2101	.082	.02		2.00	Kalispel Tribe - Unincorp. Pend Oreille County .....	2601	.077	.02		
						Cusick .....	2602	.077	.02		
						lone .....					

Location		Lodging					Location		Lodging				
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<b>PEND OREILLE (cont.)</b>						<b>SKAGIT (Eff/ 1/1/22)</b>							
Metaline .....	2603	.077	.02			Unincorp. Areas .....	2900	.082	.02		2.00		
Metaline Falls .....	2604	.077	.02			Swinomish Tribe - Unincorp. Skagit County.....	2909	.082	.02		2.00		
Newport .....	2605	.077	.02			Unincorp. PTBA* .....	2929	.086	.02		2.00		
<b>PIERCE (Eff/ 1/1/22)</b>						<b>SKAMANIA</b>							
Unincorp. Areas .....	2700	5100	.094	.082	.02/.05	0.50	Unincorp. Areas .....	3000	.077	.02			
Nisqually Tribe - Unincorp. Areas RTA .....	2725	5125	.094	.082	.02/.05	0.50	North Bonneville .....	3001	.077	.02			
Unincorp. Areas Non-RTA .....	4100	4400	.080	.078	.02/.05	0.50	Stevenson .....	3002	.077	.02			
Nisqually Tribe - Unincorp. Areas Non-RTA .....	4103	4403	.080	.078	.02/.05	0.50	<b>SNOHOMISH</b>						
<b>Puyallup Tribe - Unincorp. Areas Non-RTA .....</b>	<b>4105</b>	<b>4405</b>	<b>.080</b>	<b>.078</b>	<b>.02/.05</b>	0.50	Unincorp. Areas .....	3100	.092	.02	2.00		
<b>Puyallup Tribe - Unincorp. Areas PTBA* RTA .....</b>	<b>2745</b>	<b>5145</b>	<b>.100</b>	<b>.085</b>	<b>.02/.05</b>	0.50	Unincorp. Areas Non-RTA .....	4200	.078	.02	2.00		
Unincorp. Areas Non-RTA HBZ <sup>±</sup> .....	2789	5189	.080	.078	.02/.05	0.50	Unincorp. PTBA* .....	3131	.104	.02	2.00		
Unincorp. PTBA* .....	2727	5127	.100	.085	.02/.05	0.50	Unincorp. PTBA* Non-RTA .....	4231	.090	.02	2.00		
Unincorp. PTBA* Non-RTA .....	4127	4427	.086	.081	.02/.05	0.50	Tulalip Tribes - Unincorp. PTBA Non-RTA.....	4233	.090	.02	2.00		
Unincorp. PTBA* HBZ <sup>±</sup> .....	2787	5187	.086	.081	.02/.05	0.50	Arlington .....	3101	.092	.02	2.00		
Auburn/Pierce .....	2724	5124	.100	.085	.02/.05		Bothell/Snohomish.....	3120	.104	.02	2.00		
Bonney Lake .....	2701	5101	.094	.085	.02/.05		Brier .....	3102	.104	.02			
Bonney Lake Non-RTA.....	4101	4401	.080	.079	.02/.05		Darrington.....	3103	.090	.02			
Buckley .....	2702	5102	.080	.079	.02/.05		Edmonds .....	3104	.104	.02	2.00		
Carbonado.....	2703	5103	.080	.078	.02/.05	0.50	Everett .....	3105	.098	.02	2.00		
DuPont.....	2704	5104	.094	.085	.02/.05	0.50	Everett Non-RTA.....	4205	.084	.02	2.00		
Eatonville .....	2705	5105	.080	.078	.02/.05		Gold Bar .....	3106	.090	.02			
Edgewood .....	2720	5120	.100	.085	.02/.05		Granite Falls .....	3107	.090	.02			
<b>Puyallup Tribe - Edgewood</b>	<b>2739</b>	<b>5139</b>	<b>.100</b>	<b>.085</b>	<b>.02/.05</b>		Index.....	3108	.090	.02			
Fife.....	5106	5106	.085	.085	.05	0.50	Lake Stevens.....	3109	.090	.02			
<b>Puyallup Tribe - Fife .....</b>	<b>5135</b>	<b>5135</b>	<b>.085</b>	<b>.085</b>	<b>.05</b>	0.50	Lynnwood .....	5210	.104	.02	2.00		
Fircrest .....	2707	5107	.100	.085	.02/.05		Marysville.....	3111	.093	.02	2.00		
Gig Harbor.....	2708	5108	.088	.081	.02/.05	0.50	Tulalip Tribes - Marysville.....	3121	.093	.02	2.00		
Gig Harbor HBZ <sup>±</sup> .....	2788	5188	.088	.081	.02/.05	0.50	Mill Creek.....	5219	.104	.02			
Lakewood .....	5121	5121	.085	.085	.05	1.00	Monroe .....	3112	.093	.02	2.00		
Nisqually Tribe - Lakewood	5131	5131	.085	.085	.05	1.00	Mountlake Terrace.....	3113	.104	.02	2.00		
Milton/Pierce.....	2709	5109	.100	.085	.02/.05		Mukilteo .....	5214	.104	.02	2.00		
<b>Puyallup Tribe - Milton .....</b>	<b>2737</b>	<b>5137</b>	<b>.100</b>	<b>.085</b>	<b>.02/.05</b>		Snohomish (City).....	3115	.092	.02			
Orting.....	2710	5110	.094	.085	.02/.05		Stanwood.....	3116	.092	.02			
Pacific/Pierce.....	2723	5123	.100	.085	.02/.05		Sultan .....	3117	.090	.02			
Puyallup.....	5111	5111	.085	.085	.05	1.00	Woodway.....	3118	.104	.02			
<b>Puyallup Tribe - Puyallup .....</b>	<b>5133</b>	<b>5133</b>	<b>.085</b>	<b>.085</b>	<b>.05</b>	1.00	<b>SPOKANE</b>						
Roy .....	2712	5112	.081	.078	.02/.05		Unincorp. Areas .....	3200	.081	.02			
Ruston .....	2713	5113	.100	.085	.02/.05		Unincorp. PTBA* .....	3232	.089	.02			
South Prairie.....	2714	5114	.080	.078	.02/.05		<i>40 or more rooms/spaces</i>						
Steilacoom.....	2715	5115	.100	.085	.02/.05								
Sumner.....	2716	5116	.094	.085	.02/.05	0.50							
Tacoma.....	2717	5117	.103	.086	.02/.05	1.50							
<b>Puyallup Tribe - Tacoma .....</b>	<b>2741</b>	<b>5141</b>	<b>.103</b>	<b>.086</b>	<b>.02/.05</b>	1.50							
University Place.....	2719	5119	.100	.085	.02/.05								
Wilkeson .....	2718	5118	.080	.078	.02/.05								
<b>SAN JUAN</b>													
Unincorp. Areas .....	2800		.083	.02									
Friday Harbor.....	2801		.085	.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>SPOKANE (cont.)</b>						<b>THURSTON (cont.)</b>					
Airway Heights:						Tenino .....	3405	.080			
Less than 40 rooms/spaces	3201	.091	.019			Tumwater .....	3406	.094	.02		2.00
40 or more rooms/spaces ..	5301	.081	.039			Chehalis Tribe - Tumwater ....	3411	.094	.02		2.00
Kalispel Tribe - Airway Heights:						Yelm .....	3407	.092			2.00
Less than 40 rooms/spaces	3215	.091	.019			<b>WAHKIAKUM</b>					
40 or more rooms/spaces ..	5315	.081	.039			Unincorp. Areas .....	3500	.076	.02		
Cheney .....	3202	.089	.02			Cathlamet .....	3501	.076	.02		
Deer Park .....	3203	.081	.02			<b>WALLA WALLA</b>					
Fairfield .....	3204	.081	.02			Unincorp. Areas .....	3600	.081	.02		
Latah .....	3205	.081	.02			Unincorp. PTBA* .....	3638	.087	.02		
Liberty Lake						College Place .....	3601	.087	.02		
Less than 40 rooms/spaces	3212	.089	.013			Prescott .....	3602	.081	.02		
40 or more rooms/spaces..	5312	.087	.033			Waitsburg .....	3603	.082	.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			<b>WHATCOM (Eff. 1/1/22)</b>					
Spokane (City).....	3210	.090				Unincorp. Areas.....	3700	.080	.02		3.00
40 or more rooms/spaces	5310	.088	.033			Unincorp. PTBA*.....	3737	.086	.02		3.00
Spokane Valley						Bellingham .....	3701	.088	.02		3.00
Less than 40 rooms/spaces	3213	.089	.013			Blaine.....	3702	.088	.02		
40 or more rooms/spaces..	5313	.087	.033			Everson .....	3703	.086	.02		
Waverly .....	3211	.081	.02		4.00	Ferndale .....	3704	.088	.02		
Zone A .....	3250				4.00	Lynden.....	3705	.088	.02		
Zone B .....	3251				4.00	Nooksack.....	3706	.086	.02		
Zone C.....	3252				1.00	Sumas .....	3707	.086	.02		
Zone D.....	3253				2.00	<b>WHITMAN</b>					
Zone E.....	3254				.50	Unincorp. Areas.....	3800	.078			
Zone F.....	3255					Albion.....	3801	.078			
<b>STEVENS</b>						Colfax .....	3802	.078	.02		
Unincorp. Areas.....	3300	.076				Colton .....	3803	.078			
Chewelah.....	3301	.076	.01			Endicott.....	3804	.078			
Colville.....	3302	.076	.015			Farmington .....	3805	.078			
Kettle Falls.....	3303	.076				Garfield .....	3806	.078			
Marcus.....	3304	.076				La Crosse .....	3807	.078			
Northport.....	3305	.076	.02			Lamont.....	3808	.078			
Springdale .....	3306	.076				Malden.....	3809	.078			
<b>THURSTON</b>						Oakesdale .....	3810	.078			
Unincorp. Areas.....	3400	.080				Palouse.....	3811	.078			
Chehalis Tribes - Unincorp. Areas .....	3409	.080				Pullman.....	3812	.078	.02		
Nisqually Tribe - Unincorp. Areas .....	3415	.080				Rosalia.....	3813	.078			
Squaxin Tribe - Unincorp. Areas .....	3413	.080				St. John .....	3814	.078			
Unincorp. PTBA* .....	3434	.092				Tekoa .....	3815	.078			
Nisqually Tribe - Unincorp. Areas PTBA* ....	3417	.092				Uniontown.....	3816	.078			
Bucoda .....	3401	.080				<b>YAKIMA (Eff. 1/1/22)</b>					
Lacey .....	3402	.094	.02			Unincorp. Areas.....	3900	.080			4.00
Nisqually Tribe - Lacey ....	3419	.094	.02			Grandview .....	3901	.080			
Olympia .....	3403	.094	.02								
Rainier .....	3404	.080									

see pg 4 (5)

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
<b>YAKIMA (cont.)</b>					
Granger .....	3902	.080			
Harrah .....	3903	.080			
Mabton .....	3904	.080			
Moxee City .....	3905	.080			
Naches .....	3906	.080			
Selah .....	3907	.083			2.00
Sunnyside .....	3908	.082	.02		
Tieton .....	3909	.080			
Toppenish .....	3910	.080	.02		
Union Gap .....	3911	.082	.02		2.00
Wapato .....	3912	.080			
<b>Yakima (City) .....</b>	<b>3913</b>	<b>.083</b>	<b>.03</b>		<b>4.00</b>
Zillah .....	3914	.080			
<b>KING (Eff. 1/1/22)</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
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
<b>Puyallup Tribe - Federal Way .....</b>	<b>5041</b>	<b>.087</b>	<b>.01</b>	1732	5032 .028
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
Redmond.....	5024	.087	.01	1724	5024 .028

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Convention Center	TPA (3)
<b>KING (cont.)</b>					
Redmond Non-RTA ...	4324	.083	.01	4024	4324 .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
				6026	
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