

Lodging Information Rates and Changes



Effective Oct. 1 - Dec. 31, 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 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*.

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.

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.

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.



Lodging Rates and Changes

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No tax rates changes for Quarter 4. 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)
ADAMS						COLUMBIA					
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			COWLITZ					
Ritzville	0104	.080	.02			see pg 6 (6)					
Washtucna	0105	.080	.02			Unincorp. Areas	0800 0850	.078	.02/.03		
ASOTIN						Castle Rock	0801 0851	.080	.02/.03		
Unincorp. Areas	0200	.080	.02			Kalama	0802 0852	.081	.02/.03		
Asotin (City)	0201	.080	.02			Kelso	0803 0853	.082	.02/.03		
Clarkston	0202	.082	.02			Longview	0804 0854	.082	.02/.03		
BENTON						Woodland	0805 0855	.080	.02/.03		
Unincorp. Areas	0300	.081				DOUGLAS					
Unincorp. PTBA*	0333	.087				Unincorp. Areas	0900	.078			
Benton City	0301	.087				Unincorp. PTBA*	0909	.083			
Kennewick	0302	.087	.02		3.00	Bridgeport	0901	.078			
Prosser	0303	.087	.02			E. Wenatchee	5902	.081	.04		
Zone A	0360					Mansfield	0903	.077			
Zone B	0361				1.00	Rock Island	0904	.083	.02		
Richland	0304	.087	.02		2.00	Waterville	0905	.083			
West Richland	0305	.087			3.00	FERRY					
CHELAN						Unincorp. Areas	1000	.080			
Unincorp. Areas	0400	.083	.02			Republic	1001	.080	.02		
Cashmere	0401	.083	.02			FRANKLIN					
Chelan (City)	0402	.083	.03			Unincorp. Areas	1100	.081	.02		
Entiat	0403	.083	.02			Unincorp. PTBA*	1111	.087	.02		
Leavenworth	0404	.085	.03			Connell	1101	.083	.02		
Wenatchee	5405	.081	.04		2.00	Kahlotus	1102	.081	.02		
CLALLAM						Mesa	1103	.081	.02		
Unincorp. Areas	0500	.086	.02			Pasco	1104	.089	.02		3.00
Forks	0501	.086	.02			GARFIELD					
Port Angeles	0502	.088	.02			Unincorp. Areas	1200	.081			
Sequim	0503	.089	.02			Pomeroy	1201	.081			
CLARK						GRANT					
Unincorp. Areas	0600	.078	.02		2.00	Unincorp. Areas	1300	.082	.02		
Unincorp. PTBA*	0666	.085	.02		2.00	Coulee City	1301	.082	.02		
Cowlitz Tribe - Unincorp. Areas	0609	.078	.02		2.00	Electric City	1302	.082	.02		
Battle Ground	0601	.086	.02			Ephrata	1303	.084	.02		
Camas	0602	.085	.02			George	1304	.084	.02		
La Center	0603	.085	.02			Grand Coulee	1305	.084	.02		
Cowlitz Tribe - La Center ..	0611	.085	.02			Hartline	1306	.082	.02		
Ridgefield	0604	.087	.02			Krupp	1307	.082	.02		
Vancouver	0605	.087	.02		2.00	Mattawa	1308	.084	.02		
Washougal	0606	.085	.02			Moses Lake	1309	.084	.02		
Yacolt	0607	.085	.02			Quincy	1310	.082	.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)
GRANT (cont.)						LEWIS (cont.)					
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		
GRAYS HARBOR						Mossyrock	2104	.078	.02		
Unincorp. Areas	1400	.089	.03			Napavine	2105	.079	.02		
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			LINCOLN					
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		
ISLAND						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			MASON					
Oak Harbor	1503	.090	.02			Unincorp. Areas	2300	.085	.02		
JEFFERSON						Squaxin Tribe - Unincorp. Areas	2303	.085	.02		
Unincorp. Areas	1600	.091	.02			Shelton	2301	.088	.02		
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			OKANOGAN					
Port Townsend	1601	.091	.02			Unincorp. Areas	2400	.080	.02		
KING SEE PAGE 6						Unincorp. PTBA*	2424	.084	.02		
KITSAP						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		
KITTITAS						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			PACIFIC					
South Cle Elum	1905	.081	.02			Unincorp. Areas	2500	.081	.02		
KLICKITAT						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		
White Salmon	2003	.076				PEND OREILLE					
LEWIS						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)
PEND OREILLE (cont.)							SAN JUAN						
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			SKAGIT						
PIERCE							Unincorp. Areas	2900	.082	.02			2.00
Unincorp. Areas.....	2700	5100	.095	.083	.02/.05	0.50	Swinomish Tribe - Unincorp. Skagit County.....	2909	.082	.02			2.00
Nisqually Tribe - Unincorp. Areas RTA	2725	5125	.095	.083	.02/.05	0.50	Unincorp. PTBA*.....	2929	.086	.02			2.00
Unincorp. Areas Non-RTA.....	4100	4400	.081	.079	.02/.05	0.50	Swinomish Tribe - Unincorp. Skagit County PTBA*	2931	.086	.02			2.00
Nisqually Tribe - Unincorp. Areas Non-RTA	4103	4403	.081	.079	.02/.05	0.50	Anacortes	2901	.088	.02			2.00
Puyallup Tribe - Unincorp. Areas Non-RTA	4105	4405	.081	.079	.02/.05	0.50	Burlington	2902	.086	.02			2.00
Puyallup Tribe - Unincorp. Areas PTBA* RTA	2745	5145	.101	.086	.02/.05	0.50	Concrete	2903	.086	.02			2.00
Unincorp. Areas Non-RTA HBZ±	2789	5189	.081	.079	.02/.05	0.50	Hamilton	2904	.086	.02			2.00
Unincorp. PTBA*	2727	5127	.101	.086	.02/.05	0.50	La Conner	2905	.086	.02			2.00
Unincorp. PTBA* Non-RTA	4127	4427	.087	.082	.02/.05	0.50	Swinomish Tribe - La Conner	2911	.086	.02			2.00
Unincorp. PTBA* HBZ±	2787	5187	.087	.082	.02/.05	0.50	Lyman	2906	.086	.02			2.00
Auburn/Pierce	2724	5124	.102	.086	.02/.05		Mount Vernon	2907	.088	.02			2.00
Bonney Lake.....	2701	5101	.095	.086	.02/.05		Sedro-Woolley	2908	.086	.02			2.00
Bonney Lake Non-RTA.....	4101	4401	.081	.080	.02/.05		SKAMANIA						
Buckley	2702	5102	.081	.080	.02/.05		Unincorp. Areas.....	3000	.077	.02			
Carbonado.....	2703	5103	.081	.079	.02/.05		North Bonneville	3001	.077	.02			
DuPont.....	2704	5104	.095	.086	.02/.05	0.50	Stevenson.....	3002	.077	.02			
Eatonville	2705	5105	.081	.079	.02/.05		SNOHOMISH						
Edgewood	2720	5120	.101	.086	.02/.05		Unincorp. Areas.....	3100	.093	.02			2.00
Puyallup Tribe - Edgewood.....	2739	5139	.101	.086	.02/.05		Unincorp. Areas Non-RTA ...	4200	.079	.02			2.00
Fife.....	5106	5106	.086	.086	.05	0.50	Stillaguamish Tribe - Unincorp. Areas Non-RTA ..	4201	.079	.02			2.00
Puyallup Tribe - Fife	5135	5135	.086	.086	.05		Unincorp. PTBA*	3131	.105	.02			2.00
Fircrest	2707	5107	.101	.086	.02/.05		Unincorp. PTBA* Non-RTA.....	4231	.091	.02			2.00
Gig Harbor.....	2708	5108	.089	.082	.02/.05	0.50	Stillaguamish Tribes - Unincorp. Areas PTBA* Non-RTA.	4237	.091	.02			2.00
Gig Harbor HBZ ±	2788	5188	.089	.082	.02/.05	0.50	Tulalip Tribes - Unincorp. PTBA Non-RTA....	4233	.091	.02			2.00
Lakewood	5121	5121	.086	.086	.05	1.00	Arlington	3101	.093	.02			2.00
Nisqually Tribe - Lakewood	5131	5131	.086	.086	.05	1.00	Stillaguamish Tribe - Arlington	3123	.093	.02			2.00
Milton/Pierce.....	2709	5109	.101	.086	.02/.05		Bothell/Snohomish.....	3120	.105	.02			2.00
Puyallup Tribe - Milton....	2737	5137	.101	.086	.02/.05		Brier.....	3102	.105	.02			
Orting.....	2710	5110	.095	.086	.02/.05	1.00	Darrington.....	3103	.091	.02			
Pacific/Pierce.....	2723	5123	.102	.086	.02/.05	1.00	Edmonds	3104	.105	.02			2.00
Puyallup.....	5111	5111	.086	.086	.05		Everett	3105	.099	.02			2.00
Puyallup Tribe - Puyallup..	5133	5133	.086	.086	.05		Everett Non-RTA.....	4205	.085	.02			2.00
Roy	2712	5112	.082	.079	.02/.05		Gold Bar	3106	.091	.02			
Ruston	2713	5113	.101	.086	.02/.05		Granite Falls	3107	.091	.02			
South Prairie.....	2714	5114	.081	.079	.02/.05		Index.....	3108	.091	.02			
Steilacoom.....	2715	5115	.101	.086	.02/.05		Lake Stevens.....	3109	.093	.02			
Sumner	2716	5116	.095	.086	.02/.05		Lynnwood	5210	.105	.02			2.00
Tacoma	2717	5117	.103	.086	.02/.05								
Puyallup Tribe - Tacoma ...	2741	5141	.103	.086	.02/.05								
University Place.....	2719	5119	.101	.086	.02/.05								
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)
WHITMAN (cont.)					
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			
YAKIMA					
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			
KING					
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 2.50
Bellevue Non-RTA....	4304	.083		4004	4304 .058 2.50
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	.085		1712	5012 .028
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)
KING (cont.)					
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
Redmond	5024	.087	.01	1724	5024 .028 2.50
Redmond Non-RTA..	4324	.083	.01	4034	4334 .028 2.50
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, 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

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 zone. 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.