



WASHINGTON STATE DEPARTMENT OF REVENUE

LODGING TAX RATES BY LOCATION

Convention/Trade Center Tax & Special Hotel/Motel Tax Rates

Tax Rates Effective January 1, 2004

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates.)

CONVENTION/TRADE CENTER TAX	4-Digit Code	Rate	SPECIAL HOTEL/MOTEL TAX (cont.)	4-Digit Code	Rate
KING COUNTY *			LEWIS COUNTY		
Bellevue.....	1704		All locations.....		.02
59 or less rooms/spaces.....		.03	MASON COUNTY		
60 or more rooms/spaces.....		.058	Unincorporated Areas.....	2300	.02
Seattle - 60 or more rooms/spaces.....	1726	.07	Shelton.....	2301	.02
All other locations in King County			OKANOGAN COUNTY		
60 or more rooms/spaces.....		.028	Winthrop.....	2413	.03
			All other locations.....		.02
SPECIAL HOTEL/MOTEL TAX			PACIFIC COUNTY		
ADAMS COUNTY			Long Beach.....	2502	.03
All locations.....		.02	All other locations.....		.02
ASOTIN COUNTY			PEND OREILLE COUNTY		
All locations.....		.02	Newport.....	2605	.02
BENTON COUNTY			PIERCE COUNTY *		
Kennewick.....	0302	.02	Fife.....	2706	.05
Prosser.....	0303	.02	Lakewood.....	2721	.05
Richland.....	0304	.02	Puyallup.....	2711	.05
CHELAN COUNTY			All other locations		
Chelan (City).....	0402	.03	25 or less rooms/spaces.....		.02
Leavenworth.....	0404	.03	26 or more rooms/spaces.....		.05
Wenatchee.....	0405	.04	SAN JUAN COUNTY		
CLALLAM COUNTY			Unincorporated Areas.....	2800	.02
All locations.....		.02	Friday Harbor.....	2801	.02
CLARK COUNTY			SKAGIT COUNTY		
All locations.....		.02	Anacortes.....	2901	.02
COLUMBIA COUNTY			Burlington.....	2902	.02
Dayton.....	0701	.02	La Conner.....	2905	.02
COWLITZ COUNTY			Mount Vernon.....	2907	.02
All locations.....		.02	Sedro Woolley.....	2908	.02
DOUGLAS COUNTY			SKAMANIA COUNTY		
East Wenatchee.....	0902	.04	Unincorporated Areas (eff. 10/01/03).....	3000	.02
FRANKLIN COUNTY			North Bonneville.....	3001	.02
Connell.....	1101	.02	Stevenson.....	3002	.02
Pasco.....	1104	.02	SNOHOMISH COUNTY		
GRANT COUNTY			All locations.....		.02
All locations.....		.02	SPOKANE COUNTY		
GRAYS HARBOR COUNTY			Airway Heights (eff. 1/01/03)		
All locations.....		.03	Less than 40 rooms/spaces.....	3201	.019
ISLAND COUNTY			40 or more rooms/spaces.....		.039
All locations.....		.02	All other locations		
JEFFERSON COUNTY			40 or more rooms/spaces.....		.02
All locations.....		.02	STEVENS COUNTY		
KING COUNTY *			Chewelah (eff. 1/01/03).....	3301	.01
Auburn/King.....	1702	.01	Colville.....	3302	.015
Bothell/King.....	1706	.01	Northport.....	3305	.02
Federal Way.....	1732	.01	THURSTON COUNTY		
Issaquah.....	1714	.01	Lacey.....	3402	.02
Kent.....	1715	.01	Olympia.....	3403	.02
Kirkland.....	1716	.01	Tumwater.....	3406	.02
North Bend.....	1722	.01	WALLA WALLA COUNTY		
Pacific.....	1723	.01	All locations.....		.02
Redmond.....	1724	.01	WHATCOM COUNTY		
Renton.....	1725	.01	Bellingham.....	3701	.02
Sea-Tac.....	1733	.01	Blaine.....	3702	.02
Snoqualmie.....	1728	.01	Ferndale (eff. 7/01/03).....	3704	.02
Tukwila.....	1729	.01	WHITMAN COUNTY		
KITSAP COUNTY			Pullman.....	3812	.02
All locations.....		.02	YAKIMA COUNTY		
KITTITAS COUNTY			Sunnyside.....	3908	.02
Cle Elum.....	1901	.01	Toppenish.....	3910	.02
Ellensburg.....	1902	.02	Union Gap.....	3911	.02
South Cle Elum.....	1905	.02	Yakima (City).....	3913	.03

* Indicates counties that may need to use special 5000/5100 codes to report their local retail sales tax on lodging. See our web site at <http://dor.wa.gov> for more information.

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For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call 1-800-451-7985.

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