

2018 Budget Questions Matrix for October 20, 2017

Dept	Date of Request	Items	Response or Scheduled Follow Up
ASD	10/16	10. Councilmember McGlashan noted that the chart on slide 48 of the 10/16 presentation does not match the chart on p. 142 of the budget book. (MCGLASHAN)	There are some bugs that staff is working out with the shift to Office 365. On occasion PowerPoint will not properly update some charts imported from Excel. Nonetheless, the pie chart in question is accurate in the Proposed Budget Book and has been properly updated for the version of the presentation that will be posted on the City's website.
ASD	10/15	9. What is the future of the radar program if we're not spending money on it this year? (SALOMON)	When the City was awarded the grant funding in late 2015, we amended the City budget to include the entire 3-year funding amount. We then proceeded to carryover the funds into the 2016 and 2017 budgets; and will do the same for the 2018 budget in early 2018. As for the continuation of the program past the grant funded 3 years; Shoreline Police will evaluate the opportunity to continue the program in subsequent years.
Police	10/15	8. Why do we need a canine unit? (SALOMON)	<p>Shoreline Police Department serves a population of 55,060 residents but does not have a K9 Unit. The City has not added a new police position since 2007. Since 2013, we have seen police response times for Priority X calls increase by 1.26 minutes and calls for service have increased by 21.0%. Data from prior to 2013 will show bigger increases. Currently, when a K9 is needed for tracking a suspect, building searches, narcotics detection, etc., it calls for a King County Sheriff's Office (KCSO) K9. There is usually a significant delay in the response from a KCSO K9 unit as they are typically responding from the Precinct-4 area (Burien) or Precinct-3 area (Maple Valley). Shoreline also uses K9 units from Edmonds PD and Lynwood PD when appropriate and available. The longer the response time, the more difficult it is to hold containment and make an arrest.</p> <p>A Shoreline K9 unit would add an FTE to the staffing of Shoreline PD, drive a marked Shoreline police vehicle and wear a Shoreline uniform. The officer would likely work a late dayshift, early swing-shift hours when activity is high and a timely response is beneficial. When not performing K9 duties the officer would handle typical calls for service adding capacity to patrol staffing levels. The addition of the K9 unit would increase the number of uniformed officers from 49 to 50 and bring us closer to our goal of one officer per 1,000 residents with a ratio of 1:1,101 (one per 1,101 residents).</p> <p>The K9 would be cross trained for tracking and narcotics detection. Ideally we will want to select a dog that is social and can be used to enhance public relations at certain events. The K9 unit would assist other cities under mutual aid; however, we would set parameters to keep the unit close and available to serve Shoreline.</p>

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ASD	10/15	7. Why the increase in city attorney salary? Step increase? (SALOMON)	The increase in salaries for the City Attorney's Office is attributable to the 2.7% cost of living adjustment (COLA) and steps increases for two employees.
ASD	10/15	6. RE: CELLULAR BOOSTERS - \$24,475 one-time: This seems overpriced, please explain/justify the cost (not the service necessarily, but the height cost). (SALOMON)	<p>The cellular booster devices that have been identified have a cost of approximately \$450 per unit. We will need one in each of our 37 vehicles due to the fixed nature of the installation and mounting. Additionally, Fleet Services has received an estimate of approximately \$200 per install for the cellular boosters from the Mountlake Terrace Vehicle Shop.</p> <p>The intent of the implementation of this technology is to provide effective and reliable cellular service to our maintenance staff. Consumer-quality hardware is not built for this purpose. Cellular boosters appropriate for use in maintenance vehicles run from \$350 to over \$1,000. While less expensive units are available for consumer use, they are generally not effective. Use of these devices would result in less effective coverage and frequent failures. Furthermore, while a consumer-grade device would be inexpensive to replace, the installation costs would continue to be incurred if the models of the replacement devices change making it more expensive in the long run.</p> <p>Given that the City does not have direct experience in this technology, staff reached out to the City of Mountlake Terrace Vehicle Shop (MLTVS), our contract vehicle maintenance service provider. MLTVS installed cellular boosters in Mountlake Terrace maintenance vehicles recently. After wide testing, they identified the most effective cellular booster for installation on their maintenance vehicles. The City staff used the cost of this device as a basis for the budget request.</p>
CMO/ CS & ASD	10/9	5. Mayor Roberts asked about the workload/demand of our current Customer Response Team staff, what the threshold would be in order to add a CRT Representative, and what the cost would be to add a CRT Representative. (ROBERTS)	<p>The City's Customer Response Team (CRT) is composed of one supervisor, two representatives, and one administrative assistant. The supervisor and representatives each have primary responsibility for one third of the City. CRT's primary responsibilities include addressing infrastructure issues in the City, engaging in code enforcement, and supporting emergency operations, among other tasks. CRT staff also rotate the responsibility of managing the City's 24/7 on-call emergency response telephone line on a tri-weekly basis.</p> <p>Given existing tasks, workload and priorities, CRT is very busy and it can be a challenge to stay on top of the existing set of issues that CRT faces on a daily basis. With that said, the current level of staff resources within CRT provides for an adequate level of service, based on the</p>

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			<p>currently focused priorities of reactive versus proactive enforcement efforts. Increasing the regulatory responsibilities that CRT manages or elevating certain issues as priorities without decreasing the priority level of other issues would likely mean that the timeliness of service delivery would suffer without the addition of resources.</p> <p>Data trends, such as number of service requests, over the last few years have not shown a significant increase in calls, although 2017 activity seems to be indicating an increase in service requests. One of the challenges facing CRT has been that staff have undergone some significant changes with the retirement of the previous CRT Supervisor and replacement of a CRT Representative as a result of an internal promotion. CRT staff have also been engaged in a significant effort to help implement Track-It, the City's new Permitting and Customer Service software, which is something staff is still working through. In evaluating CRT's workload in the context of these two major contributing items, staff feels that as time progresses, there could be more staff resources available to conduct the core functions of the work group, including proactive work – it is difficult to fully know until the dust settles. Staff will also continue to monitor the number of service requests that CRT receives as the data that has been reported has not indicated that multi-year increases in service requests are likely. This is something that staff will continue to monitor and work to understand more fully.</p> <p>It should be noted that staff believes that the complexity of code enforcement cases has also increased, with some commanding a lot of time and focus to gain compliance. This is often driven by the condition of the properties and structures that are encountered and by the complexity of the issues presented by tenants and homeowners. Homelessness and non-sanctioned encampment issues have also become increasingly frequent calls for service and the required response often takes significant time and resource.</p> <p>While staff feel that the current service level is adequate for the community, a higher level of service or more service responsibilities will not be able to be achieved without additional resources. The cost of adding an additional CRT Representative is as follows:</p> <p>Ongoing costs Per year: Salaries & Benefits \$100,000</p>

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			Vehicle Maint/Repl <u>\$7,000</u> \$107,000 One-Time costs- Vehicle: \$46,000
ASD	10/9	4. Mayor Roberts asked staff to prepare a memo regarding the imposition, use and impact of a lodging tax. (ROBERTS)	A memo describing the process to implement a Hotel/Motel (Lodging) tax is provided as an attachment to this matrix (Attachment A).
ASD	10/9	3. Councilmember Scully asked staff to calculate and present the amount of the regular property tax levy that a typical homeowner will pay to the City in 2018. (SCULLY)	<p>In 2017, a single-family residence with a median value of \$386,000 would pay \$537 to the City for the regular property tax levy at a rate of \$1.39 per \$1,000 of assessed valuation (AV). In 2018, the rate is estimated to drop to \$1.30689 per \$1,000 AV. That same home valued at \$386,000 in 2018 would pay \$504, which is \$32, or 6.0%, less than that paid in 2017.</p> <p>The amount a homeowner pays is based on a complex calculation set by RCW with factors including growth in the City's total AV, including the amount of new construction coming on the rolls, and the growth in the City's levy. Here are the factors that are working in this example:</p> <ul style="list-style-type: none"> • The City's total AV is expected to grow 10.3%, with AV of existing construction increasing 9.8% and new construction adding 0.5%. • The levy is expected to grow 3.7%, with the June-to-June percentage change in the CPI-U adding 2.99% and new construction and re-levy for prior year refunds adding 0.75%. <p>Here are three examples that illustrate these factors at work when the AV of the home, depending on that determined by the King County Assessor's Office, grows the same as, less than, or more than the City's total AV:</p> <ul style="list-style-type: none"> • Growing 10.3% (the same as the City's total AV) to \$425,758, the homeowner would pay \$20, or 3.7%, more, which is the same growth as the City's levy. • Growing 5.0% (less than the City's total AV) to \$405,300, the homeowner would pay \$7, or 1.3%, less, which is less than the growth of the City's levy. • Growing 15.0% (more than the City's total AV) \$443,900, the homeowner would pay \$44, or 8.1%, more, which is more than the growth of the City's levy.
ASD	10/9	2. Councilmember Hall asked staff to provide information on the impact of the state	Pending

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		education funding decision (McCleary). (HALL)	
PW	9/18	1. During the September 18 discussion of the 2018 Preliminary Budget, Councilmember Salomon stated that he does not believe the Transportation Impact Fee should remain flat when the change in the index indicates the fee should be decreased. (SALOMON)	This year is somewhat unique in that WSDOT changed the Construction Cost Index, therefore the numbers do not align with previous year's numbers. SMC 12.40.130, specifically requires use of a 3-year average, which creates the very small reduction of the TIF fees. While the change in the CCI was -0.4%, the reality is that the growth projects which are the basis for the TIF will continue to increase over time. With the change in the WSDOT CCI methodology and the addition of a Parks Impact Fee, staff will be reviewing the methodology for adjusting the TIF fees for the 2019 budget. Therefore, for 2018 staff recommends holding the TIF fee flat.

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Memorandum

DATE: October 20, 2017

TO: City Council

FROM: Sara Lane, Administrative Services Director
Rick Kirkwood, Budget Supervisor
Dan Eernissiee, Economic Development Program Manager

RE: City Policy Issue Discussion: Lodging Tax

CC: Debbie Tarry, City Manager
John Norris, Assistant City Manager
Grant Raupp, Budget Analyst

At the City Council meeting on October 9, 2017, Mayor Roberts asked staff to prepare a memo regarding the imposition, use and impact of a lodging tax. This memo serves to provide some background on these issues and was developed from the information available on this topic from the Municipal Research and Services Center's website at: [http://mrsc.org/Home/Explore-Topics/Finance/Revenues/Lodging-Tax-\(Hotel-Motel-Tax\).aspx](http://mrsc.org/Home/Explore-Topics/Finance/Revenues/Lodging-Tax-(Hotel-Motel-Tax).aspx).

What is the Lodging Tax:

The lodging tax, also referred to as the hotel-motel tax, is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks, and similar facilities. Attachment A contains the most recent updated information from the Washington State Department of Revenue regarding the lodging tax rates and changes.

Steps to take to levy a Lodging Tax:

Before proposing imposition of a new lodging tax, Shoreline must establish a lodging tax advisory committee (LTAC)ⁱ consisting of at least five members appointed by the City Council. The committee membership shall include:

- a) At least two members who are representatives of businesses required to collect tax under this chapter;

- b) At least two members who are persons involved in activities authorized to be funded by revenue received under this chapter; and,
- c) A City Councilmember who shall serve as chair of the LTAC.

The LTAC could also include a non-voting elected county official. The number of members appointed to (a) and (b) must be equal. Persons who are eligible for appointment under (a) are not eligible for appointment under (b) and vice-versa.

Any proposal to impose a new lodging tax must be submitted to the LTAC for review and comment at least 45 days before final action will be taken on the City Council's proposal. The LTAC's comments must include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and of the extent to which it will affect the long-run stability of the fund to which the lodging tax is credited.

If the LTAC does not submit comments before the time that final action is to be taken on the proposal, the City Council may take final action. In the event the committee finishes its work before the 45 days are up, the City Council must wait 45 days before taking final action.

What are the tax rates:

Shoreline may impose a "basic" two percent taxⁱⁱ on the aforementioned lodging charges. This tax is taken as a credit against the 6.5 percent state sales tax, so that the total tax that a patron pays in retail sales tax and the hotel-motel tax combined is equal to the retail sales tax in the jurisdiction.

If Shoreline were to impose this tax there would be a credit for the amount of the City's tax against the County's lodging tax so that two taxes are not levied on the same taxable event.

In addition to the "basic" tax Shoreline may levy a "special" tax, up to the lesser of an additional two percent or a rate that when combined with all other taxes imposed upon sales of lodging within the municipality equals twelve percentⁱⁱⁱ. The convention center tax in Seattle is higher than in the rest of the county; thereby limiting the "special" tax for most cities to an additional one percent. This "special" tax is not credited against the state sales tax. Therefore, if Shoreline levies this additional tax, the total tax on the lodging bill would likely increase by one percent.

How can the Lodging Tax revenues be used:

The guiding principle for the use of lodging taxes is that they must be used for activities, operations and expenditures designed to increase tourism. Specifically, lodging taxes can be used for:

- Tourism marketing^{iv};
- Marketing and operations of special events and festivals designed to attract tourists;

- Operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district; or,
- Operations of tourism-related facilities owned or operated by nonprofit organizations^v.

Tourism marketing and operations includes activities designed as “tourism promotion” in state law^{vi}:

- Advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists;
- Developing strategies to expand tourism;
- Operating tourism promotion agencies; and,
- Funding the marketing or operation of special events and festivals designed to attract tourists.

Responsibilities of the LTAC:

The LTAC receives all applications for use of the lodging tax revenue and recommends a list of candidates and funding levels to the City Council for final determination. The following is a list of those who must submit an application to Shoreline’s LTAC to use lodging tax revenue:

- Convention and visitors bureaus;
- Destination marketing organizations;
- Nonprofits, including main street organizations, lodging associations, or chambers of commerce;
- Municipalities – The State Auditor’s Office is interpreting the law to mean that all users of funds, including municipalities, are considered applicants and must follow relevant application procedures. So, the City would have to submit applications for its own projects to the LTAC.

The application must include estimates of how funding the activity will result in increases to people staying overnight, travelling 50 miles or more, or coming from another state or country. To ensure this data is collected, Shoreline’s LTAC must require this information on its lodging tax application form. There is no requirement that priority for funding be given to applicants expected to generate the most travelers, and lodging tax revenue may still be awarded to recipients who generate few of these types of travelers.

The City Council “may choose only *recipients* from the list of candidates and recommended amounts provided by the local lodging tax advisory committee”^{vii} (emphasis added). However, an informal opinion^{viii} from the Attorney General’s Office in 2016 states that the City Council may award amounts different from the LTAC’s recommended amounts, but only after the City submits its proposed change(s) to the LTAC for review and comment at least 45 days before final action is taken. The law is silent on how often the awards should be made. Some jurisdictions choose to make awards as part of the budget cycle. Others also make mid-year awards to account for unexpected increases or decreases in projected revenue.

In addition to reviewing applications for the use of the lodging tax, any proposal to impose a new lodging tax, raise the rate of an existing tax, repeal an exemption from the lodging tax, or change the use of the tax proceeds, must be submitted to the LTAC for review and comment.

Financial Impact:

A “basic” two percent lodging tax could potentially generate approximately \$40,000 of revenue per year. A “special” one percent lodging tax could potentially generate approximately \$20,000 in additional revenue per year, for a total of \$60,000 annually. This analysis assumes taxation of all rooms in Shoreline, however some jurisdictions choose to exempt smaller hotels from the tax.

Economic Development:

Dan Eernisse, the City’s Economic Development Manager, is exploring ways to evaluate Shoreline’s current tourism footprint and future opportunities, and this work will continue in coming years. Staff will continue to explore the possible implementation of a lodging tax and related Lodging Tax Advisory Committee to further Tourism in Shoreline, especially if and when a new hotel locates in Shoreline. However, given the limited amount of qualifying activities and the cost of oversight and management of the LTAC, staff does not recommend the imposition of a lodging tax at this time.

Attachments:

Attachment A: Washington State Department of Revenue Lodging Information Rates and Changes

ⁱ RCW 67.28.1817

ⁱⁱ RCW 67.28.180

ⁱⁱⁱ RCW 67.28.181(1)

^{iv} RCW 67.28.080

^v RCW 67.28.1816

^{vi} RCW 67.28.080

^{vii} RCW 67.28.1816(2)(b)(ii)

^{viii} <http://mrsc.org/getmedia/0562599b-d073-4b55-8817-daa1b9cf39a3/w3ag081616.aspx>



Lodging Information Rates and Changes

Effective October 1 - December 31, 2017

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 page in the E-file return, if you file electronically

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, 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*.

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 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

Effective October 1 - December 31, 2017

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						FRANKLIN (cont.)					
Unincorp. Areas	0100	.077	.02			Connell	1101	.080	.02		
Hatton	0101	.077	.02			Kahlotus	1102	.080	.02		
Lind	0102	.077	.02			Mesa	1103	.080	.02		
Othello	0103	.079	.02			Pasco	1104	.086	.02		2.00
Ritzville	0104	.077	.02			GARFIELD					
Washtucna	0105	.077	.02			Unincorp. Areas	1200	.079			
ASOTIN						Pomeroy	1201	.079			
Unincorp. Areas	0200	.077	.02			GRANT					
Asotin (City)	0201	.077	.02			Unincorp. Areas	1300	.079	.02		
Clarkston	0202	.079	.02			Coulee City	1301	.079	.02		
BENTON						Electric City	1302	.079	.02		
Unincorp. Areas	0300	.080				Ephrata	1303	.080	.02		
Unincorp. PTBA*	0333	.086				George	1304	.079	.02		
Benton City	0301	.086				Grand Coulee	1305	.079	.02		
Kennewick	0302	.086	.02		2.00	Hartline	1306	.079	.02		
Prosser	0303	.086	.02			Krupp	1307	.079	.02		
Zone A	0360				1.00	Mattawa	1308	.081	.02		
Zone B	0361				2.00	Moses Lake	1309	.079	.02		
Richland	0304	.086	.02		2.00	Quincy	1310	.079	.02		
West Richland	0305	.086				Royal City	1311	.079	.02		
CHELAN (8)						Soap Lake	1312	.079	.02		
Unincorp. Areas	0400	.082	.02			Warden	1313	.079	.02		
Cashmere	0401	.082	.02			Wilson Creek	1315	.079	.02		
Chelan (City)	0402	.082	.03			GRAYS HARBOR					
Entiat	0403	.082	.02			Unincorp. Areas	1400	.088	.03		
Leavenworth	0404	.084	.03			Aberdeen	1401	.0893	.03		
Wenatchee	0405 5405	.084 .080	.04		1.00	Cosmopolis	1402	.088	.03		
CLALLAM						Elma	1403	.088	.03		
Unincorp. Areas	0500	.084	.02			Hoquiam	1404	.088	.03		
Forks	0501	.084	.02			McCleary	1405	.088	.03		
Port Angeles	0502	.084	.02			Montesano	1406	.088	.03		
Sequim	0503	.087	.02			Oakville	1407	.088	.03		
CLARK						Ocean Shores	1409	.088	.03		
Unincorp. Areas	0600	.077	.02		2.00	Westport	1408	.088	.03		
Unincorp. PTBA*	0666	.084	.02		2.00	ISLAND					
Battle Ground	0601	.084	.02			Unincorp. Areas	1500	.087	.02		
Camas	0602	.084	.02			Coupeville	1501	.087	.02		
La Center	0603	.084	.02			Langley	1502	.087	.02		
Ridgefield	0604	.084	.02			Oak Harbor	1503	.087	.02		
Vancouver	0605	.084	.02		2.00	JEFFERSON					
Washougal	0606	.084	.02			Unincorp. Areas	1600	.090	.02		
Yacolt	0607	.084	.02			Port Townsend	1601	.090	.02		
COLUMBIA						KING (8)					
Unincorp. Areas	0700	.081				Unincorp. Areas	1700 5000	.100 .096			.028
Dayton	0701	.083	.02			Unincorp. Non-RTA	4000 4300	.086 .083			.028
Starbuck	0702	.081				Algona	1701 5001	.100 .096			.028
COWLITZ						Auburn/King	1702 5002	.100 .086	.01		.028
Unincorp. Areas	0800	.078	.02/.03			Auburn/King Non-RTA	4002 4302	.086 .082	.01		.028
Castle Rock	0801	.080	.02/.03			Beaux Arts Village	1703 5003	.100 .096			.028
Kalama	0802	.079	.02/.03			Bellevue	5094 5004	.094 .086			.03/.058
Kelso	0803	.081	.02/.03			Bellevue Non-RTA	4004 4304	.086 .082			.03/.058
Longview	0804	.081	.02/.03			Black Diamond	1705 5005	.086 .083			.028
Woodland	0805	.079	.02/.03			Bothell/King	1706 5006	.100 .086	.01		.028
DOUGLAS (8)						Burien	1734 5034	.100 .096			.028
Unincorp. Areas	0900	.078				Carnation	1707 5007	.086 .083			.028
Unincorp. PTBA*	0909	.082				Clyde Hill	1708 5008	.100 .096			.028
Bridgeport	0901	.077				Covington	1712 5012	.086 .083			.028
E. Wenatchee	0902 5902	.082 .080	.04			Des Moines	1709 5009	.100 .086	.01		.028
Mansfield	0903	.077				Duvall	1710 5010	.086 .083			.028
Rock Island	0904	.082	.02			Enumclaw	1711 5011	.087 .082	.01		.028
Waterville	0905	.082				Federal Way	1732 5032	.100 .086	.01		.028
FERRY						Hunts Point	1713 5013	.100 .096			.028
Unincorp. Areas	1000	.077				Issaquah	1714 5014	.100 .086	.01		.028
Republic	1001	.077	.02			Issaquah Non-RTA	4014 4314	.086 .082	.01		.028
FRANKLIN						Kenmore	1738 5038	.100 .096			.028
Unincorp. Areas	1100	.080	.02								
Unincorp. PTBA*	1111	.086	.02								

see pg 4 (7)

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	
SNOHOMISH						
Unincorp. Areas	3100	.091	.02		1.00	
Unincorp. Areas Non-RTA	4200	.077	.02		1.00	
Unincorp. PTBA*	3131	.103	.02		1.00	
Unincorp. PTBA* Non-RTA	4231	.089	.02		1.00	
Arlington	3101	.091	.02		1.00	
Bothell/Snohomish	3120	.103	.02		1.00	
Brier	3102	.103	.02			
Darrington	3103	.089	.02			
Edmonds	3104	.103	.02		1.00	
Everett	3105	.097	.02		1.00	
Everett Non-RTA	4205	.083	.02		1.00	
Gold Bar	3106	.089	.02			
Granite Falls	3107	.089	.02			
Index	3108	.089	.02			
Lake Stevens	3109	.089	.02			
Lynnwood	3110	.104	.02		1.00	
Marysville	3111	.091	.02		1.00	
Mill Creek	3119	.104	.02			
Monroe	3112	.092	.02		1.00	
Mountlake Terrace	3113	.103	.02		1.00	
Mukilteo	3114	.103	.02		1.00	
Snohomish (City)	3115	.091	.02			
Stanwood	3116	.091	.02			
Sultan	3117	.089	.02			
Woodway	3118	.103	.02			
SPOKANE						
40 or more rooms/spaces						
Unincorp. Areas	3200	.081	.02			
Unincorp. PTBA*	3232	.088	.02			
Airway Heights:						
Less than 40 rooms/spaces	3201	.090	.019			
40 or more rooms/spaces	5301	.081	.039			
Cheney	3202	.088	.02			
Deer Park	3203	.081	.02			
Fairfield	3204	.081	.02			
Latah	3205	.081	.02			
Liberty Lake						
Less than 40 rooms/spaces	3212	.088	.013			
40 or more rooms/spaces	5312	.087	.033			
Medical Lake	3206	.088	.02			
Millwood	3207	.088	.02			
Rockford	3208	.081	.02			
Spangle	3209	.081	.02			
Spokane (City)	3210	.088	.02			
40 or more rooms/spaces	5310	.087	.033			
Spokane Valley						
Less than 40 rooms/spaces	3213	.088	.013			
40 or more rooms/spaces	5313	.087	.033			
Waverly	3211	.081	.02			
Zone A	3250				2.00	
Zone B	3251				2.00	
Zone C	3252				2.00	
Zone D	3253				.50	
Zone E	3254				2.00	
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						
Unincorp. Areas	3400	.079			2.00	
Unincorp. PTBA*	3434	.087			2.00	
Bucoda	3401	.079				
Lacey	3402	.089	.02		2.00	
Olympia	3403	.088	.02		2.00	
Rainier	3404	.079				
Tenino	3405	.079				
Tumwater	3406	.089	.02		2.00	
Yelm	3407	.087			2.00	
WAHKIACUM						
Unincorp. Areas	3500	.076	.02			
Cathlamet	3501	.076	.02			

Location		Lodging				
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	
WALLA WALLA						
Unincorp. Areas	3600	.081	.02			
Unincorp. PTBA*	3636	.087	.02			
College Place	3601	.087	.02			
Prescott	3602	.081	.02			
Waitsburg	3603	.082	.02			
Walla Walla (City)	3604	.089	.02			
Zone A	3660				2.00	
Zone B	3661				1.75	
WHATCOM						
Unincorp. Areas	3700	.079	.02			
Unincorp. PTBA*	3737	.085	.02			
Bellingham	3701	.087	.02			
Blaine	3702	.085	.02			
Everson	3703	.085	.02			
Ferndale	3704	.087	.02			
Lynden	3705	.087	.02			
Nooksack	3706	.085	.02			
Sumas	3707	.085	.02			
WHITMAN						
see pg 4 (6)						
Unincorp. Areas	3800	.078				
Albion	3801	.078				
Colfax	3802	.078	.02			
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			2.00	
Grandview	3901	.079				
Granger	3902	.079				
Harrah	3903	.079				
Mabton	3904	.079				
Moxee City	3905	.079				
Naches	3906	.079				
Selah	3907	.082			2.00	
Sunnyside	3908	.079	.02			
Tieton	3909	.079				
Toppenish	3910	.079	.02			
Union Gap	3911	.081	.02		2.00	
Wapato	3912	.079				
Yakima (City)	3913	.082	.03		2.00	
Zillah	3914	.079				
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 1-800-647-7706.						
(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) Convention and Trade Center Tax: Bellevue: 59 or less rooms/spaces = .03 Seattle: 60 or more rooms/spaces = .07 All other locations in King Co.: 60 or more rooms/spaces = .028						
(6) Special Hotel/Motel (Colfax): 30 or more rooms/spaces = .02						
(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 County, Pierce County, the city of East Wenatchee, and the city of Wenatchee are used only to report lodging sales tax activities. (See Lodging Notices.)						
± HBZ - Hospital Benefit Zone						
Unincorporated Areas are locations outside incorporated city limits.						
* PTBA - Public Transportation Benefit Area						