

Table L3
Distributions of Special Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040
Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2016	2017	Percent Change
<u>Adams County</u>	2%	90.57	534.45	490.10%
Othello	2%	9,354.23	12,263.24	31.10%
Ritzville	2%	45,867.41	49,162.77	7.18%
Total		55,312.21	61,960.46	12.02%
<u>Asotin County</u>	2%	111,382.61	104,148.60	-6.49%
Total		111,382.61	104,148.60	-6.49%
<u>Benton County</u>				
Kennewick	2%	535,426.08	568,745.85	6.22%
Prosser	2%	50,958.99	56,996.90	11.85%
Richland	2%	469,418.43	536,682.20	14.33%
Total		1,055,803.50	1,162,424.95	10.10%
<u>Chelan County</u>	2%	709,134.69	747,330.79	5.39%
Chelan	3%	657,513.36	686,296.85	4.38%
Leavenworth	3%	907,493.57	1,007,353.49	11.00%
Wenatchee	4%	992,238.16	1,108,887.35	11.76%
Total		3,266,379.78	3,549,868.48	8.68%
<u>Clallam County</u>	2%	313,770.09	394,191.20	25.63%
Forks	2%	84,793.80	96,447.33	13.74%
Port Angeles	2%	352,886.50	365,931.02	3.70%
Sequim	2%	156,262.67	174,786.97	11.85%
Total		907,713.06	1,031,356.52	13.62%
<u>Clark County</u>	2%	202,931.41	232,440.81	14.54%
Battle Ground	2%	2,523.76	D	
Ridgefield	2%	-	-	
Vancouver	2%	1,147,382.98	1,219,086.16	6.25%
Washougal	2%	42,351.86	46,714.74	10.30%
Total		1,395,190.01	1,498,241.71	7.39%
<u>Columbia County</u>				
Dayton	2%	28,813.95	33,291.03	15.54%
Total		28,813.95	33,291.03	15.54%
<u>Cowlitz County*</u>	2-3%	470,339.55	521,945.17	10.97%
Total		470,339.55	521,945.17	10.97%

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<u>Douglas County</u>				
East Wenatchee	4%	108,679.88	131,200.09	20.72%
Total		108,679.88	131,200.09	20.72%
<u>Ferry County</u>				
Republic	2%	12,976.95	12,800.65	-1.36%
Total		12,976.95	12,800.65	-1.36%
<u>Franklin County</u>				
Connell	2%	2,463.27	4,329.35	75.76%
Pasco	2%	271,528.98	323,445.54	19.12%
Total		273,992.25	327,774.89	19.63%
<u>Grant County</u>				
Coulee City	2%	2,446.58	2,999.52	22.60%
Electric City	2%	34,993.29	20,153.60	-42.41%
Ephrata	2%	40,115.74	45,432.07	13.25%
Grand Coulee	2%	3,299.44	6,679.19	102.43%
Moses Lake	2%	276,025.34	338,297.06	22.56%
Quincy	2%	19,291.11	22,174.67	14.95%
Soap Lake	2%	14,559.09	11,001.68	-24.43%
Total		688,111.19	749,830.77	8.97%
<u>Grays Harbor County</u>				
Westport	3%	157,176.51	188,773.60	20.10%
Ocean Shores	3%	585,327.33	606,173.45	3.56%
Total		1,813,088.63	1,956,967.96	7.94%
<u>Island County</u>				
Coupeville	2%	30,581.68	33,224.30	8.64%
Langley	2%	75,595.59	77,687.70	2.77%
Oak Harbor	2%	132,743.59	147,418.45	11.06%
Total		487,647.27	515,860.42	5.79%
<u>Jefferson County</u>				
Port Townsend	2%	237,469.19	254,251.50	7.07%
Total		461,102.74	502,339.48	8.94%

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<u>King County</u>				
Auburn	1%	112,871.75	124,476.00	10.28%
Bellevue	3%	6,710,009.78	7,027,583.67	4.73%
Bothell	1%	104,716.73	106,383.97	1.59%
Des Moines	1%	78,595.14	111,227.22	41.52%
Enumclaw	1%	12,917.97	15,504.48	20.02%
Federal Way	1%	281,595.15	299,710.60	6.43%
Issaquah	1%	188,684.95	228,615.98	21.16%
Kent	1%	291,671.81	310,037.46	6.30%
Kirkland	1%	312,520.55	326,919.26	4.61%
North Bend	1%	13,225.37	14,142.50	6.93%
Pacific	1%	1,184.78	D	
Redmond	1%	406,076.00	443,112.52	9.12%
Renton	1%	296,443.23	374,947.08	26.48%
SeaTac	1%	1,701,723.43	1,787,273.33	5.03%
Snoqualmie	1%	D	D	
Tukwila	1%	706,933.68	733,312.88	3.73%
Woodinville	1%	29,573.52	100,606.49	240.19%
Total		11,248,743.84	12,003,853.44	6.71%
<u>Kitsap County</u>				
Bainbridge Island	2%	251,418.77	265,488.68	5.60%
Bremerton	2%	106,899.12	120,577.27	12.80%
Port Orchard	2%	278,355.77	315,236.14	13.25%
Port Orchard	2%	54,613.01	54,931.86	0.58%
Poulsbo	2%	64,069.21	66,561.31	3.89%
Total		755,355.88	822,795.26	8.93%
<u>Kittitas County</u>				
		477,401.83	523,238.99	9.60%
Cle Elum	2%	88,208.48	93,386.74	5.87%
Ellensburg	2%	253,483.79	275,449.78	8.67%
Roslyn	2%	1,800.37	1,799.67	-0.04%
South Cle Elum	2%	56.73	73.14	28.93%
Total		820,951.20	893,948.32	8.89%
<u>Klickitat County</u>				
Goldendale	2%	27,649.53	28,576.29	3.35%
Total		27,649.53	28,576.29	3.35%

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<u>Lewis County</u>	2%	176,561.08	212,528.01	20.37%
Centralia	2%	94,199.06	98,644.65	4.72%
Chehalis	2%	122,841.57	129,373.41	5.32%
Morton	2%	1,878.20	1,388.09	-26.09%
Toledo	2%	D	D	
Total		395,479.91	441,934.16	11.75%
<u>Mason County</u>	2%	186,724.92	195,956.30	4.94%
Shelton	2%	23,678.77	23,569.51	-0.46%
Total		210,403.69	219,525.81	4.34%
<u>Okanogan County</u>	2%	230,824.93	249,082.26	7.91%
Brewster	2%	3,627.28	4,205.11	15.93%
Conconully	2%	8,584.14	8,256.98	-3.81%
Coulee Dam	2%	D	D	
Okanogan	2%	8,999.21	8,790.47	-2.32%
Omak	2%	75,620.34	73,515.33	-2.78%
Oroville	2%	13,925.67	14,787.82	6.19%
Pateros	2%	3,676.82	9,897.14	169.18%
Riverside	2%	D	D	
Tonasket	2%	4,423.04	2,962.85	-33.01%
Twisp	2%	17,377.12	17,310.03	-0.39%
Winthrop	3%	177,953.63	192,169.06	7.99%
Total		545,012.18	580,977.05	6.60%
<u>Pacific County</u>	2%	214,569.30	211,890.77	-1.25%
Ilwaco	2%	23,551.44	25,106.26	6.60%
Long Beach	3%	403,577.63	420,306.35	4.15%
Total		641,698.37	657,303.38	2.43%
<u>Pend Oreille County</u>	2%	23,764.16	27,595.59	16.12%
Cusick	2%	D	D	
Metaline Falls	2%	D	D	
Newport	2%	9,360.68	8,666.11	-7.42%
Total		33,124.84	36,261.70	9.47%
<u>Pierce County*</u>	2-5%	1,532,184.76	1,715,120.45	11.94%
Buckley	2-5%	12,440.68	15,546.75	24.97%
Eatonville	2-5%	D	D	
Fife	5%	573,109.94	585,480.30	2.16%
Gig Harbor	2-5%	252,790.11	266,799.91	5.54%
Lakewood	5%	538,735.33	537,046.71	-0.31%
Puyallup	5%	900,174.85	955,918.80	6.19%
Tacoma	2-5%	3,059,319.01	3,232,489.04	5.66%
Total		6,868,754.68	7,308,401.96	6.40%

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<u>San Juan County</u>	2%	703,733.25	739,350.56	5.06%
Friday Harbor	2%	227,547.84	233,060.57	2.42%
Total		931,281.09	972,411.13	4.42%
<u>Skagit County</u>	2%	173,544.29	214,625.31	23.67%
Anacortes	2%	193,000.78	215,485.09	11.65%
Burlington	2%	146,895.13	157,362.08	7.13%
La Conner	2%	69,607.60	75,207.81	8.05%
Mount Vernon	2%	123,201.97	143,726.97	16.66%
Sedro Woolley	2%	13,626.55	15,934.52	16.94%
Total		719,876.32	822,341.78	14.23%
<u>Skamania County</u>	2%	52,394.47	64,230.61	22.59%
North Bonneville	2%	D	D	
Stevenson	2%	217,480.45	228,465.86	5.05%
Total		269,874.92	292,696.47	8.46%
<u>Snohomish County</u>	2%	2,682,347.95	2,778,234.01	3.57%
Total		2,682,347.95	2,778,234.01	3.57%
<u>Spokane County</u>	2%	3,225,271.11	3,310,165.27	2.63%
Airway Heights**	1.9-3.9%	52,047.84	51,475.26	-1.10%
Spokane	3.3%	1,486,312.33	1,541,204.94	3.69%
Liberty Lake**	1.3-3.3%	8,938.96	10,596.59	18.54%
Spokane Valley**	3.3%	392,553.90	398,102.16	1.41%
Total		5,165,124.14	5,311,544.22	2.83%
<u>Stevens County</u>				
Chewelah	1%	4,338.51	4,426.33	2.02%
Colville	1.5%	44,800.98	47,214.53	5.39%
Northport	2%	D	D	
Total		49,139.49	51,640.86	5.09%
<u>Thurston County</u>				
Lacey	2%	244,071.09	240,612.56	-1.42%
Olympia	2%	359,665.22	479,577.27	33.34%
Tumwater	2%	168,957.81	169,242.41	0.17%
Total		772,694.12	889,432.24	15.11%

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<u>Wahkiakum County</u>	2%	11,218.16	10,493.37	-6.46%
Cathlamet	2%	2,131.03	3,398.19	59.46%
Total		13,349.19	13,891.56	4.06%
<u>Walla Walla County</u>	2%	43,015.48	45,041.17	4.71%
Walla Walla	2%	455,539.17	467,598.71	2.65%
Total		498,554.65	512,639.88	2.83%
<u>Whatcom County</u>	2%	309,482.26	367,483.05	18.74%
Bellingham	2%	774,020.45	833,116.61	7.63%
Blaine	2%	108,790.51	125,179.57	15.06%
Ferndale	2%	30,750.24	45,270.91	47.22%
Lynden	2%	31,573.06	39,784.19	26.01%
Total		1,254,616.52	1,410,834.33	12.45%
<u>Whitman County</u>				
Colfax	2%	2,124.30	5,366.71	152.63%
Pullman	2%	259,826.03	305,102.53	17.43%
Total		261,950.33	310,469.24	18.52%
<u>Yakima County</u>				
Sunnyside	2%	60,746.08	61,242.73	0.82%
Toppenish	2%	10,284.50	18,383.46	78.75%
Union Gap	2%	90,745.78	93,556.42	3.10%
Yakima	3%	945,315.92	988,272.65	4.54%
Total		1,107,092.28	1,161,455.26	4.91%

Notes:

- = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

** Airway Heights less than 40 rooms/spaces = 1.9%; 40 or more rooms/spaces 3.9%.

** Liberty Lake & Spokane Valley less than 40 rooms/spaces = 1.3%; 40 or more rooms/spaces 3.3%.

* Cowlitz County less than 40 rooms/spaces = 2%; 40 or more rooms/spaces 3%.

* Pierce County 25 or less rooms/spaces = 2% 26 or more rooms/spaces = 5%

Summary Distributions of Special Local Hotel/Motel Taxes

	2016	2017	Percent Change
Total	46,409,608.70	49,681,179.53	7.05%

Please note: Totals do not include the non-disclosable data represented by "D" above