

**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	2018	2019	Percent Change
<u>Adams County</u>				
	2%	659	D	
Othello	2%	22,286	14,390	-35.43%
Ritzville	2%	49,400	55,713	12.78%
<b>Total</b>		<b>72,345</b>	<b>70,103</b>	<b>-3.10%</b>
<u>Asotin County</u>				
	2%	102,284	97,645	-4.54%
<b>Total</b>		<b>102,284</b>	<b>97,645</b>	<b>-4.54%</b>
<u>Benton County</u>				
Kennewick	2%	592,177	589,217	-0.50%
Prosser	2%	76,685	82,822	8.00%
Richland	2%	598,606	633,867	5.89%
<b>Total</b>		<b>1,267,467</b>	<b>1,305,906</b>	<b>3.03%</b>
<u>Chelan County</u>				
	2%	890,833	1,031,355	15.77%
Chelan	3%	727,974	785,719	7.93%
Leavenworth	3%	1,227,955	1,440,268	17.29%
Wenatchee	4%	1,119,892	1,177,126	5.11%
<b>Total</b>		<b>3,966,654</b>	<b>4,434,468</b>	<b>11.79%</b>
<u>Clallam County</u>				
	2%	436,675	492,412	12.76%
Forks	2%	105,715	128,073	21.15%
Port Angeles	2%	384,210	397,363	3.42%
Sequim	2%	189,034	197,047	4.24%
<b>Total</b>		<b>1,115,633</b>	<b>1,214,895</b>	<b>8.90%</b>
<u>Clark County</u>				
	2%	236,722	256,327	8.28%
Battle Ground	2%	-	28,812	
Ridgefield	2%	-	D	
Vancouver	2%	1,238,326	1,303,829	5.29%
Washougal	2%	52,038	46,958	-9.76%
<b>Total</b>		<b>1,527,086</b>	<b>1,635,925</b>	<b>7.13%</b>
<u>Columbia County</u>				
Dayton	2%	30,962	33,280	7.49%
<b>Total</b>		<b>30,962</b>	<b>33,280</b>	<b>7.49%</b>
<u>Cowlitz County*</u>				
	2-3%	585,081	665,867	13.81%
<b>Total</b>		<b>585,081</b>	<b>665,867</b>	<b>13.81%</b>

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<u>Douglas County</u>				
East Wenatchee	4%	145,491	169,889	16.77%
<b>Total</b>		<b>145,491</b>	<b>169,889</b>	<b>16.77%</b>
<u>Ferry County</u>				
Republic	2%	12,537	13,987	11.57%
<b>Total</b>		<b>12,537</b>	<b>13,987</b>	
<u>Franklin County</u>				
Connell	2%	-	D	
Pasco	2%	4,199	9,546	127.34%
<b>Total</b>		<b>347,834</b>	<b>334,443</b>	<b>-3.85%</b>
<u>Grant County</u>				
Coulee City	2%	332,727	383,906	15.38%
Electric City	2%	1,734	4,486	158.70%
Ephrata	2%	41,957	41,139	-1.95%
Grand Coulee	2%	36,583	50,986	39.37%
Moses Lake	2%	6,867	5,406	-21.27%
Quincy	2%	347,482	400,232	15.18%
Soap Lake	2%	22,228	29,712	33.67%
<b>Total</b>		<b>802,182</b>	<b>931,321</b>	<b>16.10%</b>
<u>Grays Harbor County</u>				
Westport	3%	1,243,958	1,359,528	9.29%
Ocean Shores	3%	219,266	233,227	6.37%
<b>Total</b>		<b>2,067,277</b>	<b>2,212,805</b>	<b>7.04%</b>
<u>Island County</u>				
Coupeville	2%	310,228	414,294	33.54%
Langley	2%	31,460	31,253	-0.66%
Oak Harbor	2%	78,410	86,048	9.74%
<b>Total</b>		<b>561,922</b>	<b>670,044</b>	<b>19.24%</b>
<u>Jefferson County</u>				
Port Townsend	2%	263,327	287,081	9.02%
<b>Total</b>		<b>530,306</b>	<b>569,089</b>	<b>7.31%</b>

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Location	Tax Rate	2018	2019	Percent Change
<u>King County</u>				
Auburn	1%	128,045	141,226	10.29%
Bellevue	3%	1,522,749	19,855	-98.70%
Bothell	1%	106,552	114,282	7.26%
Des Moines	1%	110,621	104,995	-5.09%
Enumclaw	1%	18,990	19,758	4.05%
Federal Way	1%	290,363	296,106	1.98%
Issaquah	1%	247,253	241,454	-2.35%
Kent	1%	314,512	305,846	-2.76%
Kirkland	1%	329,043	334,444	1.64%
North Bend	1%	14,294	13,367	-6.49%
Pacific	1%	-	D	
Redmond	1%	550,371	620,071	12.66%
Renton	1%	514,105	531,587	3.40%
SeaTac	1%	1,854,303	1,882,246	1.51%
Snoqualmie	1%	3,742	89,724	2297.85%
Tukwila	1%	822,583	826,988	0.54%
Woodinville	1%	118,972	125,331	5.34%
<b>Total</b>		<b>6,946,499</b>	<b>5,667,280</b>	<b>-18.42%</b>
<u>Kitsap County</u>				
Bainbridge Island	2%	295,163	333,483	12.98%
Bremerton	2%	129,474	169,434	30.86%
Port Orchard	2%	345,959	351,107	1.49%
Poulsbo	2%	57,237	57,637	0.70%
<b>Total</b>		<b>895,906</b>	<b>984,754</b>	<b>9.92%</b>
<u>Kittitas County</u>				
Cle Elum	2%	593,697	683,131	15.06%
Ellensburg	2%	88,477	91,178	3.05%
Roslyn	2%	281,334	289,008	2.73%
South Cle Elum	2%	2,801	2,367	-15.50%
<b>Total</b>		<b>966,513</b>	<b>1,065,684</b>	<b>10.26%</b>
<u>Klickitat County</u>				
Goldendale	2%	30,652	32,495	6.01%
<b>Total</b>		<b>30,652</b>	<b>32,495</b>	<b>6.01%</b>

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Location	Tax Rate	2018	2019	Percent Change
<u>Lewis County</u>	2%	234,295	281,459	20.13%
Centralia	2%	94,414	99,212	5.08%
Chehalis	2%	124,387	129,070	3.77%
Morton	2%	8,328	12,821	53.96%
Toledo	2%	-	D	
<b>Total</b>		<b>461,423</b>	<b>522,562</b>	<b>13.25%</b>
<u>Mason County</u>	2%	246,344	281,289	14.19%
Shelton	2%	22,249	25,430	14.30%
<b>Total</b>		<b>268,594</b>	<b>306,719</b>	<b>14.19%</b>
<u>Okanogan County</u>	2%	254,121	279,731	10.08%
Brewster	2%	5,251	3,637	-30.75%
Conconully	2%	7,982	4,248	-46.78%
Coulee Dam	2%	-	D	
Okanogan	2%	10,741	12,168	13.29%
Omak	2%	83,013	81,046	-2.37%
Oroville	2%	15,813	14,762	-6.65%
Pateros	2%	19,402	21,514	10.89%
Riverside	2%	-	D	
Tonasket	2%	2,891	567	-80.40%
Twisp	2%	17,601	20,708	17.65%
Winthrop	3%	205,156	225,526	9.93%
<b>Total</b>		<b>621,971</b>	<b>663,907</b>	<b>6.74%</b>
<u>Pacific County</u>	2%	226,797	256,303	13.01%
Ilwaco	2%	26,301	29,948	13.87%
Long Beach	3%	458,619	471,997	2.92%
<b>Total</b>		<b>711,716</b>	<b>758,248</b>	<b>6.54%</b>
<u>Pend Oreille County</u>	2%	24,153	30,714	27.16%
Cusick	2%	-	-	
Metaline			D	
Metaline Falls	2%	-	D	
Newport	2%	9,663	9,383	-2.89%
<b>Total</b>		<b>33,816</b>	<b>40,097</b>	<b>18.58%</b>
<u>Pierce County*</u>	2-5%	1,845,462	2,055,767	11.40%
Buckley	2-5%	15,790	18,349	16.21%
Eatonville	2-5%	-	1,049	
Fife	5%	577,415	546,759	-5.31%
Gig Harbor	2-5%	273,469	291,792	6.70%
Lakewood	5%	751,590	754,170	0.34%
Puyallup	5%	976,543	1,058,908	8.43%
Tacoma	2-5%	3,372,140	3,597,847	6.69%
<b>Total</b>		<b>7,812,409</b>	<b>8,324,641</b>	<b>6.56%</b>

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Location	Tax Rate	2018	2019	Percent Change
<u>San Juan County</u>	2%	784,325	880,403	12.25%
Friday Harbor	2%	243,647	241,942	-0.70%
<b>Total</b>		<b>1,027,972</b>	<b>1,122,345</b>	<b>9.18%</b>
<u>Skagit County</u>	2%	237,723	269,226	13.25%
Anacortes	2%	221,357	217,042	-1.95%
Burlington	2%	158,599	206,813	30.40%
La Conner	2%	75,315	74,532	-1.04%
Mount Vernon	2%	149,076	138,027	-7.41%
Sedro Woolley	2%	18,105	16,305	-9.94%
<b>Total</b>		<b>860,176</b>	<b>921,945</b>	<b>7.18%</b>
<u>Skamania County</u>	2%	67,580	70,732	4.66%
North Bonneville	2%	-	D	
Stevenson	2%	244,039	259,702	6.42%
<b>Total</b>		<b>311,619</b>	<b>330,434</b>	<b>6.04%</b>
<u>Snohomish County</u>	2%	2,869,557	3,047,727	6.21%
<b>Total</b>		<b>2,869,557</b>	<b>3,047,727</b>	<b>6.21%</b>
<u>Spokane County</u>	2%	3,477,032	3,767,890	8.37%
Airway Heights*	1.9-3.9%	56,376	60,482	7.28%
Spokane	3.3%	1,619,893	1,720,740	6.23%
Liberty Lake	1.3-3.3%	32,984	50,380	52.74%
Spokane Valley	1.9-3.3%	413,719	453,507	9.62%
<b>Total</b>		<b>5,600,004</b>	<b>6,052,999</b>	<b>8.09%</b>
<u>Stevens County</u>				
Chewelah	1%	4,626	4,797	3.69%
Colville	1.5%	49,454	49,756	0.61%
Northport	2%	-	303	
<b>Total</b>		<b>54,080</b>	<b>54,856</b>	<b>1.43%</b>
<u>Thurston County</u>				
Lacey	2%	235,639	254,777	8.12%
Olympia	2%	506,025	543,205	7.35%
Tumwater	2%	169,195	180,716	6.81%
<b>Total</b>		<b>910,859</b>	<b>978,698</b>	<b>7.45%</b>

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<u>Wahkiakum County</u>	2%	11,412	12,183	6.76%
Cathlamet	2%	3,553	5,134	44.49%
<b>Total</b>		<b>14,965</b>	<b>17,317</b>	<b>15.71%</b>
<u>Walla Walla County</u>	2%	49,873	76,401	53.19%
College Place	2%	2,731	7,190	163.27%
Walla Walla	2%	518,016	544,521	5.12%
<b>Total</b>		<b>570,620</b>	<b>628,112</b>	<b>10.08%</b>
<u>Whatcom County</u>	2%	429,727	476,696	10.93%
Bellingham	2%	892,593	939,236	5.23%
Blaine	2%	128,926	125,315	-2.80%
Ferndale	2%	39,094	38,505	-1.51%
Lynden	2%	43,822	45,878	4.69%
<b>Total</b>		<b>1,534,162</b>	<b>1,625,630</b>	<b>5.96%</b>
<u>Whitman County</u>				
Colfax	2%	-	D	
Pullman	2%	313,577	353,058	12.59%
<b>Total</b>		<b>313,577</b>	<b>353,058</b>	<b>12.59%</b>
<u>Yakima County</u>				
Sunnyside	2%	59,959	59,546	-0.69%
Toppenish	2%	8,362	13,333	59.45%
Union Gap	2%	112,236	153,779	37.01%
Yakima	3%	979,854	974,519	-0.54%
<b>Total</b>		<b>1,160,411</b>	<b>1,201,177</b>	<b>3.51%</b>

**Summary Distributions of Special Local Hotel/Motel Taxes**

	2,018	2,019	Percent Change
<b>Total</b>	<b>47,112,562</b>	<b>49,060,350</b>	<b>4.13%</b>

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

*- = 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%*