

City of Walla Walla Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective January 1, 2025, the City of Walla Walla Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established areas. The City of Walla Walla TPA lodging charge will increase to three dollars (3.00) per unit per night of stay. Lodging businesses within the TPA, with 40 or more units, must collect the lodging charge from persons who purchase lodging.

What to Collect and Report:

Lodging businesses within the City of Walla Walla TPA are identified in the following chart*:

Location	Location Code	TPA Charge
Walla Walla (City)	3604	\$3.00 per unit/night of stay
Walla Walla (City) Zone A	3660	\$2.00 per unit/night of stay
Walla Walla (City) Zone B	3661	\$1.75 per unit/night of stay

*The City of Walla Walla has removed the distinction between Zone A and B and will now report under location code 3604.

Lodging Facilities that Report the TPA Lodging Charge:

For the purpose of this charge, "lodging business" means a business located within the City of Walla Walla TPA that furnishes lodging taxable by the state under 82.08 RCW that has 40 or more lodging units. This includes, but is not limited to, hotels, motels, bed and breakfast facilities.

Lodging Facilities that Do Not Report the City of Walla Walla TPA Lodging Charge:

If your lodging business has less than 40 lodging units, or is not within the boundaries of the City of Walla Walla TPA, you do not need to collect and report the TPA charge.

The City of Walla Walla's TPA specifically exempts the following lodging businesses:

- Temporary medical housing exempt under RCW 82.08.997.
- Trailer camps and recreational vehicle parks which charge for the rental space to transients for locating or parking house trailers, campers, recreational vehicles, mobile homes, or tents.
- Educational institutions defined by WAC 458-20-167 (2)(b) which sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, or bunkhouses operated by or on behalf of a business and industrial firms or schools solely for the accommodation of employees of such firms or students which are not held out to the public as a place where sleeping accommodations may be obtained.
- Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, or outdoor living.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov/TaxRateLookup. If you have questions please go to our website at dor.wa.gov or call the Department of Revenue at 360-705-6705.

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Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.
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