

LODGING SECTOR

Q: Does this apply to my business?

A: "Lodging" means a person that furnishes lodging taxable by the state under chapter 82.08 RCW at a facility that has twenty or more lodging units.

Q: How much is the charge?

A: Fifteen cents per occupied room per night. The charge is the sole obligation of the lodging business, but the lodging business may separately itemize the charge on any invoice or other document of sale provided to the guest. The due dates, reporting periods, and return requirements applicable to a lodging business for the taxes imposed in chapters 82.04 and 82.08 RCW also apply to the charge on lodging imposed in this section.