

# Timeshare agreements

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Stays at lodging facilities for less than one complete month, or less than 30 days in a row, are subject to retail sales tax and lodging taxes.

## When retail sales tax and lodging taxes are due on timeshare stays

Retail sales tax and lodging taxes are due when guests use Washington timeshare lodging facilities on a transient basis. These taxes apply to a person's transient use of the timeshare facilities at the time the lodging services are purchased or points are redeemed for use of the timeshare facilities.

### The taxable amount

The taxable amount is equal to the value of the stay at that facility.

### Housekeeping charges

Housekeeping charges from transient lodging services are subject to retail sales tax and any applicable lodging taxes.

### Additional charges

Additional charges from transient lodging services may also be subject to retail sales tax and lodging taxes. See our Lodging Guide for more information.

### Definitions:

**Timeshare agreements**, or vacation clubs, give a person a membership and the right to use lodging facilities in exchange for fees or points.

**Points**, credits, weeks, etc. (collectively referred to as "points") are purchased by members and used at timeshare facilities. Members may also exchange a stay at one timeshare for a stay in a different timeshare.

**Transient use** applies when someone stays at a lodging facility for less than one complete month or less than 30 days in a row.

**Lodging taxes** include Special Hotel/Motel Tax, Convention and Trade Center Tax, and Tourism Promotion Area Charges. See our Lodging taxes page for more information on when these taxes apply.

## References

WAC 458-20-166 – Hotels, motels, boarding houses, rooming houses, resorts, hostels, trailer camps, short-term rentals and similar lodging businesses



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