

## Convention Center Taxes

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**RCW** 36.100.040(4) & (5)

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**Tax Base** Charges for lodging within King County. The taxes apply only to lodging facilities in King County with at least 60 units, except hostels and temporary medical housing.

The lodging taxes apply only when a lodging unit is used for a continuous period of less than one month.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to Chapter 36.100 RCW.

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**Tax Rate** Taxes imposed only in King County. Rates may not exceed:

- 7.0 percent - within the city of Seattle
- 2.8 percent - King County outside the city of Seattle

Additional tax only imposed in the city of Seattle. Rate may not exceed:

- 2.0 percent
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**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2016	\$97,869	9.5%	0.5%
2015	\$89,409	15.5%	0.5%
2014	\$77,397	10.5%	0.5%
2013	\$70,030	6.8%	0.5%
2012	\$65,595	29.3%	0.5%
2011	\$50,715	-0.2%	0.4%
2010	\$50,809	-11.3%	0.4%
2009	\$57,253	-6.8%	0.4%
2008	\$61,463	9.8%	0.4%
2007	\$55,995	13.1%	0.4%

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**Distribution of Receipts**

Receipts from the 7 percent and 2.8 percent convention center taxes and the 2% additional tax are distributed to the Public Facilities District (PFD).

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<b>Levied by</b>	Washington State Convention Center PFD. Although the PFD has owned and operated the Washington State Convention Center since November 30, 2010, it is considered as a local taxing district.  For more information about these taxes refer to the <a href="#">Local Tax Reference Guide</a> .
<b>Administration</b>	Department of Revenue.  These taxes are reported on the Combined Excise Tax Return by hotels, motels, and other facilities that provide lodging on a temporary basis.
<b>History</b>	<p>2010 Legislation transferred the state convention and trade center, and the taxes which finance the center, from the public nonprofit corporation which previously owned and operated the center to a public facilities district. The transfer took place on November 30, 2010.</p> <p>2002 The tax base was clarified so that long-term rentals would not be subject to the tax.</p> <p>1995 The Legislature authorized an additional tax of up to 2 percent to be imposed only in the city of Seattle. The tax is to be credited against the state sales tax.</p> <p>1993 On January 1, 1993, the Seattle rate was increased to 7 percent and the county rate increased to 2.8 percent.</p> <p>1988 On July 1, 1988, the Seattle rate became 6 percent and the county rate increased to 2.4 percent.</p> <p>1983 From January 1, 1983, through June 30, 1988, the Seattle rate was increased to 5 percent, but the rate stayed at 2 percent throughout the remainder of the county.</p> <p>1982 This tax was first effective on April 1, 1982, at rates of 3 percent (Seattle) and 2 percent (rest of King County).</p>