

Hotel guest room furnishings and amenities

Furnishings and amenities purchased for hotel guest rooms are subject to sales tax (or use tax). RCW 82.08.020, 82.04.050; WAC 458-20-166 (See *Mayflower Park Hotel, Inc. v. Dep't of Revenue*, 123 Wn. App. 628, 98 P.3d 534 (2004)) .

"Furnishings" may include:

alarm clock radios

armoires

ashtrays

baby cribs

bed bolts

bed frames

bedspreads

blankets

carpet

carpet pads

casters

chairs

desks

draperies

drapes

dressers

hangers

headboards

ice buckets

ironing boards

irons

lamp shades

luggage racks

mattresses

mirrors

pictures

pillows

signs

roll-a-ways

shower curtains

signage

sofas

standing lamps

table lamps

televisions

upholstery

wastebaskets

"Amenities" may include:

bath mats

body lotion

conditioner

cotton balls

cotton-tip swabs

electric light bulbs

glassware

guest directories

guest keys

guest questionnaires

hairnets

hangers

ironing board pads

key folders

laundry bags

laundry slips

magazines

matches

mattress pads

notepads

paper coasters

pens

pillow cases

postcards

razors

robes

sewing kits

shampoo

sheets

shoe mitts

shower curtains

slippers

soap

stationery

tissue dispensers

tissue paper

toilet paper

toothbrushes

towels

tub mats

wash cloths

wastebasket liners