

# Joint Legislative Audit and Review Committee (JLARC)



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**TO:** WASHINGTON CITIES, COUNTIES, AND TOWNS USING LODGING TAX REVENUES  
**FROM:** KEENAN KONOPASKI  
**SUBJECT:** 2016 REPORTING USE OF LODGING TAX FUNDS  
**DATE:** NOVEMBER 2, 2016  
**CC:** VALERIE WHITENER, AUDIT COORDINATOR, JLARC

This memo is to remind you that the Joint Legislative Audit and Review Committee (JLARC) staff maintain a reporting system website for Washington local governments to report lodging tax revenue expenditures as required by [RCW 67.28.1816](#).

The system is now open for reporting 2016 lodging tax expenditures and will remain open until March 15, 2017. Data may be entered into the system at any time during this period. Please recall that statute requires all municipalities receiving lodging tax distributions to report their use of these funds.

Answers to frequently asked questions are addressed below.

1. **Who must report?** All entities receiving lodging tax funds during 2016 must provide information to their respective local government on the use of these funds as required by [RCW 67.28.1816](#). Local governments report this information to JLARC through the reporting system website.
2. **Establishing access to the reporting site:** The reporting system website is hosted on Microsoft SharePoint Online. Local governments need a Microsoft account to access the reporting system website. Users who reported expenditures in 2015 may log in with the account they previously created for this purpose. New users must create a free Microsoft account. Please email [JLARClodgingtax@leg.wa.gov](mailto:JLARClodgingtax@leg.wa.gov) or visit [JLARC's website](#) for [instructions](#) for creating this account and accessing the reporting system website.
3. **Data entry:** Once users have gained access to the reporting system website, data may be entered and edited at any time until March 15, 2017, when the reporting system will close. We encourage users to enter data as soon as possible. Please email [JLARClodgingtax@leg.wa.gov](mailto:JLARClodgingtax@leg.wa.gov) or visit [JLARC's website](#) for data entry [instructions](#).
4. **Data entry cutoff:** Users will be able to enter and edit data through March 15, 2017. After this date, JLARC staff will close the system to 2016 reporting and begin preparing the report of statewide 2016 lodging tax expenditures.

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5. **Technical assistance:** Please email [JLARClodgingtax@leg.wa.gov](mailto:JLARClodgingtax@leg.wa.gov) or visit [JLARC's website](#) for reporting lodging tax expenditure data instructions. If users need additional assistance:
  - a. Gaining access, entering and editing data: For basic questions on how to use the system, please send an e-mail to JLARC at [JLARClodgingtax@leg.wa.gov](mailto:JLARClodgingtax@leg.wa.gov).
  - b. Estimating attendance and lodging information: Local governments should work with the [Association of Washington Cities](#) (AWC) and the [Washington State Association of Counties](#) (WSAC) to identify resources to assist lodging tax recipients in estimating attendance and lodging information.

JLARC and Association staff recognize that there are areas of complexity in reporting lodging tax expenditures. Staff will continue to work with cities, counties, and towns to identify preferred practices and communicate those practices.

Questions may be directed to Suzanna Pratt ([suzanna.pratt@leg.wa.gov](mailto:suzanna.pratt@leg.wa.gov); 360-786-5106) or Casey Radostitz ([casey.radostitz@leg.wa.gov](mailto:casey.radostitz@leg.wa.gov); 360-786-5176).