

LODGING TAX REPORT: 2018 Lodging Tax Expenditures Update JLARC COMPILATION OF MUNICIPAL REPORTS

About the Report

Report presents data from municipalities about use of lodging tax revenue

This report summarizes lodging tax data for calendar years 2014 through 2018, as reported by cities, towns, and counties that received a distribution of lodging tax revenue.

JLARC compiles but does not verify expenditure reports from municipalities

In 2013, the Legislature directed the Joint Legislative Audit and Review Committee (JLARC) to collect and report information about local use of lodging tax revenue for tourism purposes (Ch. 196, Laws of 2013).

JLARC staff maintains an online reporting system, provides [reporting guidelines](#), and compiles data each year. **Municipalities are responsible for the accuracy of their data. JLARC staff do not independently verify the information.**



Municipalities collect and use lodging tax revenue for tourism activities

Municipalities (cities, towns, and counties) may levy a tax on lodging in two ways. They may:

1. Collect a lodging tax of up to 2 percent that is taken as a credit against the state sales tax.
2. Collect an additional sales tax of up to 2 percent on lodging stays.

Municipalities may use lodging tax revenue for specific tourism-related activities under RCW 67.28.1816:

- Tourism marketing.

- Operations of special events and festivals designed to attract tourists.
- Capital expenditures for tourism-related facilities owned by the municipality.

The municipality may spend the funds directly or award the funds to local organizations, such as convention and visitors bureaus or destination marketing agencies. With the exception of King County, any municipality that receives a distribution of lodging tax revenue must report information to JLARC ([RCW 67.28.1816](#)).

Questions about the reported information should be directed to the individual municipality. To learn more about the reporting process, please visit [JLARC's Lodging Tax Data Collection page](#).

JLARC COMPILATION OF MUNICIPAL REPORTS

Statewide Summary

97% of municipalities reported in 2018

The Department of Revenue identified 197 municipalities that received a distribution of lodging tax revenue in 2018. Of these, 191 (97 percent) reported information to JLARC. An additional municipality also reported information to JLARC. The Reporting Compliance tab includes more details.

	2014	2015	2016	2017	2018
Received funds (report required)	195	195	202	198	197
Reported lodging tax expenditures	152	180	184	180	178
Reported no expenditures	13	12	14	12	14
Did not report	30	3	4	6	5
Did not receive funds, but filed a report*				4	1

* These municipalities may have received a distribution of lodging tax revenue in previous years.

Statewide, municipalities reported \$57.3 million awarded, 60.9 million attendees, 16.8 million paid lodging nights

The following table summarizes the data statewide. You can find additional detail on the Municipal Summaries and Activity-Specific Data tabs. Our [glossary](#) defines each term.

	2014	2015	2016	2017	2018
Funding					
Funds requested for activities	\$57,418,410	\$44,201,383	\$49,778,123	\$56,394,096	\$58,177,372
Funds awarded by municipalities	\$37,134,016	\$40,413,415	\$46,908,930	\$55,531,303	\$57,290,807
Total activity cost (including other funds)	\$142,352,632	\$147,828,485	\$162,993,138	\$173,449,450	\$192,291,450
Attendance at activities funded by lodging tax revenue (actual)					
Overall attendance	35,425,504	54,877,411	56,921,660	60,383,853	60,950,379
Attendees who traveled 50+ miles	17,627,699	24,353,595	25,114,620	26,939,845	26,761,020
Attendees from out of state or country	5,150,003	8,765,332	8,697,034	15,380,454	11,119,250
Lodging					
Paid lodging nights	7,015,259	6,995,235	8,529,793	16,104,523	16,837,470
Attendees who did not pay for overnight lodging	4,327,691	9,852,330	14,286,640	20,097,887	16,534,953
Attendees who paid for overnight lodging	8,858,370	10,234,630	13,239,848	9,158,710	9,221,637

Note: Some municipalities reported incomplete data to JLARC, so attendance and lodging totals may not equal the overall attendance.

Source: Reports provided by municipalities that received a distribution of lodging tax revenue during 2014 - 2018, as identified by the Department of Revenue. Statute exempts King County from the reporting requirement. Some municipalities did not spend lodging tax revenue or submit reports. JLARC staff compile, but do not verify the information.

Municipal Summary

View each municipality's annual funding, attendance, and lodging data

This table presents annual totals for activities funded by lodging tax revenue in each municipality. Data includes predicted and actual figures for attendance and lodging nights.

- All data columns are listed in blue across the top of the window. Our [glossary](#) defines each term.
- Use drop-down filters at the top of the window filter data by year, activity type, and municipality.
- Highlighted fields indicate that the municipality did not report data.

If you choose "activity type," the table will show the totals for all activities within the type. You can find data about individual activities (e.g., a community festival) on the Activity-Specific Data tab.

Municipal Summary

Select year to filter data	Municipality	Funds Requested	Funds Awarded	Total Activity Costs	Overall Attendance, Predicted	Attendance, 50+ Miles, Predicted	Attendance, State/Out of State, Predicted
<input checked="" type="checkbox"/> (All)	Grand Total	\$264,283,229	\$235,636,875	\$817,141,905	406,842,882	135,689,935	51,8
<input checked="" type="checkbox"/> 2014	Aberdeen	\$346,750	\$257,000	\$545,006	10,124,050	3,062,775	
<input checked="" type="checkbox"/> 2015	Adams County			\$4,985			
<input checked="" type="checkbox"/> 2016	Airway Heights	\$37,250	\$58,750	\$124,272	5,000	220	
<input checked="" type="checkbox"/> 2017	Anacortes	\$1,718,453	\$1,397,968	\$4,997,974	2,597,435	1,329,336	4
<input checked="" type="checkbox"/> 2018	Arlington	\$752,564	\$715,965	\$1,559,512	372,450	92,836	
Cancel Apply	Asotin	\$439	\$744	\$5,594	1,500	200	
Select activity type to filter data	Asotin County	\$365,944	\$349,450	\$437,223	111,900	105,850	
<input checked="" type="checkbox"/> (All)	Auburn	\$176,668	\$154,317	\$2,908,650	187,995	41,028	
<input checked="" type="checkbox"/> Event/Festival	Bainbridge Island	\$1,209,624	\$800,932	\$1,874,932	2,762,930	304,044	
<input checked="" type="checkbox"/> Facility	Battle Ground	\$143,568	\$140,438	\$124,498	8,850	2,650	
<input checked="" type="checkbox"/> Marketing	Belleve	\$856,026	\$856,026	\$1,027,097	856,026	207,097	
Cancel Apply	Bellingham	\$1,544,828	\$1,544,828	\$1,544,828	483,095	105,952	
Select municipality to filter data	Blaine	\$917,668	\$776,783	\$10,826,669	628,540	337,329	1
<input checked="" type="checkbox"/> (All)	Bothell	\$1,143,203	\$1,119,703	\$1,559,563	10,241	10	
<input checked="" type="checkbox"/> Aberdeen	Bremerton	\$1,700,700	\$1,700,700	\$1,700,700	212,947		1
<input checked="" type="checkbox"/> Adams County	Brewster	\$4,400,000	\$4,400,000	\$4,400,000	4,608		
<input checked="" type="checkbox"/> Airway Heights	Buckley	\$64,644	\$72,716	\$56,182	3,700	300	
<input checked="" type="checkbox"/> Anacortes	Burlington	\$1,372,195	\$1,298,700	\$3,022,348	2,851,299	1,249,996	2
<input checked="" type="checkbox"/> Arlington	Camas	\$43,563	\$43,119	\$176,093	807,000	2,200	
<input checked="" type="checkbox"/> Asotin	Cashmere	\$19,766	\$19,766	\$269,278	15,752	4,190	
<input checked="" type="checkbox"/> Asotin County	Castle Rock	\$434,876	\$221,917	\$399,862	44,150	38,761	
<input checked="" type="checkbox"/> Auburn	Cathlamet	\$6,636	\$6,636	\$10,436	2,000	1,000	
<input checked="" type="checkbox"/> Bainbridge Island	Centralia	\$1,004,013	\$836,613	\$1,181,486	320,385	151,301	
<input checked="" type="checkbox"/> Battle Ground	Chehalis	\$1,064,455	\$975,275	\$3,727,685	242,212	78,237	
<input checked="" type="checkbox"/> Bellevue	Chelan	\$4,572,967	\$4,446,820	\$12,985,469	7,020,000	4,106,000	5
<input checked="" type="checkbox"/> Bellingham	Chelan County	\$843,308	\$584,095	\$5,497,205	754,540	433,586	
<input checked="" type="checkbox"/> Blaine	Cheney	\$152,504	\$108,242	\$653,202	46,025	7,605	
<input checked="" type="checkbox"/> Bothell	Chewelah	\$81,592	\$45,310	\$481,103	415,005	290,825	
<input checked="" type="checkbox"/> Bremerton	City of Mount Vernon	\$108,700	\$85,100	\$1,571,564	501,176	169,554	1
<input checked="" type="checkbox"/> Brewster							
<input checked="" type="checkbox"/> Bridgeport							
<input checked="" type="checkbox"/> Buckley							
<input checked="" type="checkbox"/> Burlington							
Cancel Apply							

Click here to view interactive dashboard

Activity-Specific Data

View the funding, attendance, and lodging data for each activity

This table provides funding, attendance, and lodging data for over 7,500 activities funded by lodging tax revenue.

- All data columns are listed in blue across the top of the window. Our [glossary](#) defines each term.
- Use drop-down filters at the top of the window filter data by year, activity type, and municipality.
- Highlighted fields indicate that the municipality did not report data.

Activity-Specific Data

Select year to filter data

 (All)
 2014
 2015
 2016
 2017
 2018

Cancel Apply

Select activity type to filter data

 (All)
 Event/Festival
 Facility

Cancel Apply

Select municipality to filter data

 (All)
 Aberdeen
 Adams County
 Airway Heights
 Anacortes
 Arlington
 Asotin
 Asotin County
 Auburn
 Bainbridge Island
 Battle Ground
 Bellevue
 Bellingham
 Blaine
 Bothell
 Bremerton
 Brewster
 Bridgeport
 Buckley
 Burlington

Cancel Apply

Municipality	Organization	Activity Name	Activity Type	Funds Requested	Funds Awarded	Total Activity Costs	Overall Attendance, Predicted	Paid Lodging
Aberdeen	Aberdeen Revitalization Movement	Aberdeen Art Walk	Event/Festival	\$8,000	\$5,000	\$6,800	1,000	
		Art Walk	Event/Festival	\$10,000	\$6,000	\$3,067		
		Artwalk & Downtown Events	Event/Festival	\$6,000	\$6,000	\$17,500	10,000	
		Founders Day Parade	Event/Festival	\$9,000	\$4,000	\$4,000	4,000	
		Alpha Medical Sports in the Park	Event/Festival	\$4,500	\$4,500	\$18,500	3,000	
		Beautification Downtown Plaza Program	Marketing	\$750	\$1,000	\$18,000	0	
	ARM Founders Day Parade	Founders Day Parade	Event/Festival	\$6,000	\$4,000	\$6,000	5,000	
City of Aberdeen		Aberdeen Founders Day	Event/Festival	\$10,000	\$5,500	\$11,604	1,000	
		City Beautification	Marketing	\$33,000	\$20,000	\$55,318	5,000,000	
		SPLASH Festival	Event/Festival	\$15,000	\$15,000	\$38,000	12,000	

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Reporting Compliance

Reporting is required by state law

[RCW 67.28.1816](#) requires local governments to report expenditures of lodging tax revenue. Statute exempts King County from the reporting requirement.

JLARC staff summarized compliance into four categories:

1. **Did not report:** the municipality received a distribution of lodging tax revenue during the year, but failed to report expenditures to JLARC.
2. **No state distribution:** the municipality did not receive lodging tax revenue during this year and did not report expenditures to JLARC.
3. **Reported:** the municipality reported lodging tax expenditures to JLARC.
4. **Reported no expenditures:** the municipality received a distribution of lodging tax revenue and reported to JLARC that they did not expend any lodging tax revenue.

Use the drop-down filters at the top of the window to filter data by municipality and year.

Reporting Compliance

Select municipality to filter data	Municipality	2018 Status	2017 Status	2016 Status	2015 Status	2014 Status
(All)	Aberdeen	Reported	Reported	Reported	Reported	Did Not Report
	Adams County	Reported No Expenditures	Reported	Reported	Reported No Expenditures	Reported
	Airway Heights	Reported	Reported	Reported	Reported	Reported
	Anacortes	Reported	Reported	Reported	Reported	Reported
	Arlington	Reported	Reported	Reported	Reported	Reported
	Asotin	Reported	Reported	Reported	Reported	Did Not Report
	Asotin County	Reported	Reported	Reported	Reported	Reported
	Auburn	Reported	Reported	Reported	Reported	Reported
	Bainbridge Island	Reported	Reported	Reported	Reported	Reported
	Battle Ground	Reported	Reported	Reported	Reported	Reported
	Bellevue	Reported	Reported	Reported	Reported	Reported
	Bellevue	Reported	Reported	Reported	Reported	Reported
	Bellingham	Reported	Reported	Reported	Reported	Reported
	Blaine	Reported	Reported	Reported	Reported	Reported
	Bonview	Reported	Reported	Reported	Reported	Reported
	Bonview	Reported	Reported	Reported	Reported	Reported
	Brewster	Reported	Reported	Reported	Reported	Did Not Report
	Bridgeport	Reported No Expenditures	Reported	Reported	Reported	Reported
	Buckley	Reported	Reported	Reported	Reported	Reported
	Burien	Reported	Reported	Reported	Reported	Reported
	Camas	Reported	Reported	Reported	Reported	Did Not Report
	Cashmere	Reported	Reported	Reported	Reported	Reported
	Castle Rock	Reported	Reported	Reported	Reported	Reported
	Cathlamet	Reported	Reported	Reported No Expenditures	Did Not Report	Did Not Report
	Centralia	Reported	Reported	Reported	Reported	Reported
	Chehalis	Reported	Reported	Reported	Reported	Reported
	Chelan	Reported	Reported	Reported	Reported	Reported
	Chelan County	Reported	Reported	Reported	Reported	Reported
	Cheney	Reported	Reported	Reported	Reported	Reported
	Chewelah	Reported	Reported	Reported	Reported	Reported
	Clallam County	Reported	Reported	Reported	Reported	Reported
	Clark County	Reported	Reported	Reported	Did Not Report	Did Not Report
	Clarkston	Reported	Reported	Reported	Reported	Reported

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Download the Data

You can view or save the data

The Excel file linked below contain complete lodging tax data reported to JLARC for 2014 – 2018.

- Please note that JLARC staff do not independently verify the data in these files.
- Blank fields indicate that the municipality did not report data.

To download the data, click the link below.

[Complete 2014 - 2018 Data](#)

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