

# 2024 Lodging Tax Expenditures

BRIEFING REPORT | JULY 2025

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## Key points

- Cities, towns, and counties that receive a distribution of lodging tax revenue report the data to Joint Legislative Audit and Review Committee (JLARC) staff.
- The report below summarizes data for the last five years. For 2024, municipalities report that:
  - Lodging tax revenue helped fund 1,743 tourism-related activities statewide. This includes 970 events/festivals, 483 marketing-related activities, and 290 facility-related projects.
  - They awarded \$114 million in lodging tax funds for facility-related projects (47%), marketing-related activities (40%), and to events/festivals (13%).
  - Funded activities had 115 million attendees, with 54 million traveling over 50 miles, and 33 million traveling from out of state or country.
  - Statewide, 38 million attendees paid for overnight lodging, with 24 million paid lodging nights.

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### Additional data available

Information from calendar years 2014 through 2024 is available in an interactive dashboard.

[Explore the data](#)

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## About the report

### Municipalities collect and use lodging tax revenue for tourism-related activities

Cities, towns, and counties may levy a tax on lodging in two ways. Lodging includes overnight stays at hotels, motels, bed and breakfasts, RV parks, and other short-term accommodations. These municipalities may:

- Collect a tax of up to 2% that is taken as a credit against the state sales tax.
- Collect an additional sales tax of up to 2%.

The Department of Revenue (DOR) collects the lodging tax and distributes the revenue back to municipalities. Municipalities may spend their lodging tax revenue on three types of tourism-related activities under **RCW 67.28.1816**:

- Tourism marketing.

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

## **Municipalities must report and ensure the accuracy of their data**

The 2013 Legislature directed JLARC to collect and report information about local use of lodging tax revenue for tourism purposes.

- Any municipality that receives a distribution of lodging tax revenue must report information to JLARC ([RCW 67.28.1816](#)). King County is exempt from reporting ([RCW 67.28.1816\(2\)\(d\)](#)).
- Municipalities are responsible for the accuracy of their data.
- JLARC staff maintain an online reporting system, provide [reporting guidelines](#), and publish the data each year. We do not independently verify the information.

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](#).

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## Part 1.

### Reporting compliance

The Department of Revenue (DOR) identified 213 municipalities that received a distribution of lodging tax revenue in 2024.

- 194 (91%) reported information to JLARC. Nineteen (9%) did not.

JLARC staff summarized reporting compliance for the 213 municipalities into the following categories:

- Reported: the municipality received a lodging tax distribution in the current reporting year and reported lodging tax expenditures.
- Reported no expenditures: the municipality received a distribution of lodging tax revenue in the current reporting year and reported that it did not spend lodging tax revenue.
- Did not report: the municipality received a distribution of lodging tax revenue in the current reporting year, but did not report whether it spent the funds.

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**Figure 1: 91% of municipalities that received a distribution of lodging tax revenue in 2024 reported information**

## Reporting Compliance

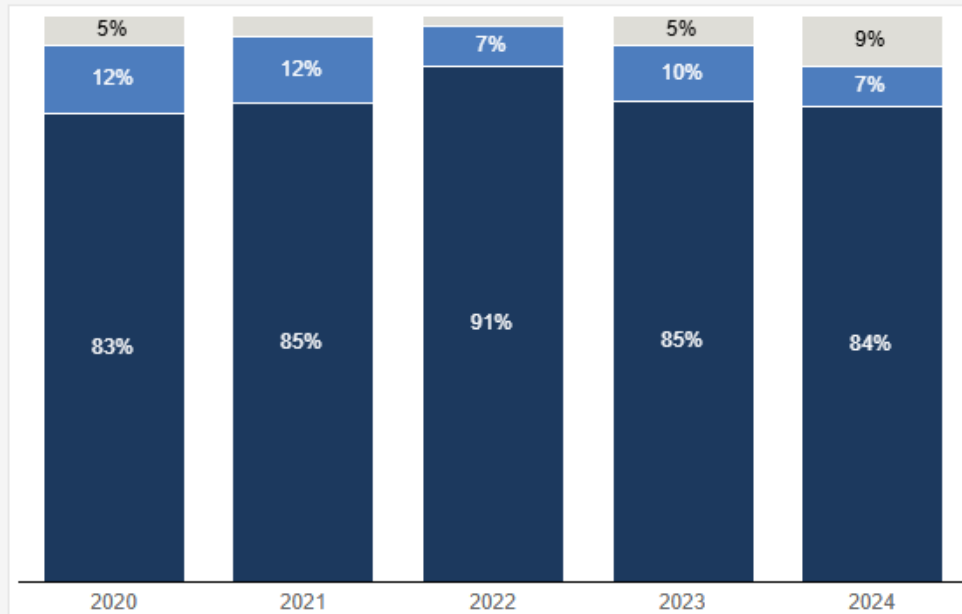
Year

(Multiple values) ▼


Use the filter above to view additional years. Hover over the bar charts and table for additional details.

View municipality reporting compliance below.

Reporting Status	2020	2021	2022	2023	2024
Reported	158	165	182	178	179
Reported no expenditures	23	23	14	21	15
Did not report	10	7	4	11	19
Total municipalities that received funds	191	195	200	210	213



Select a municipality to view reporting status: (None) ▼

 View on Tableau Public

 |    Share

Source: Data reported by municipalities.

## Part 2.

### Statewide overview

The following exhibits summarize statewide data.

- Details for each municipality and for previous years are in the full dataset and interactive dashboard. You can get both from the sidebar under Report Materials.
- Descriptions of the data reported are in the [Data Field Descriptions](#) document.

**Figure 2: Municipalities awarded \$114 million in lodging tax revenue in 2024**

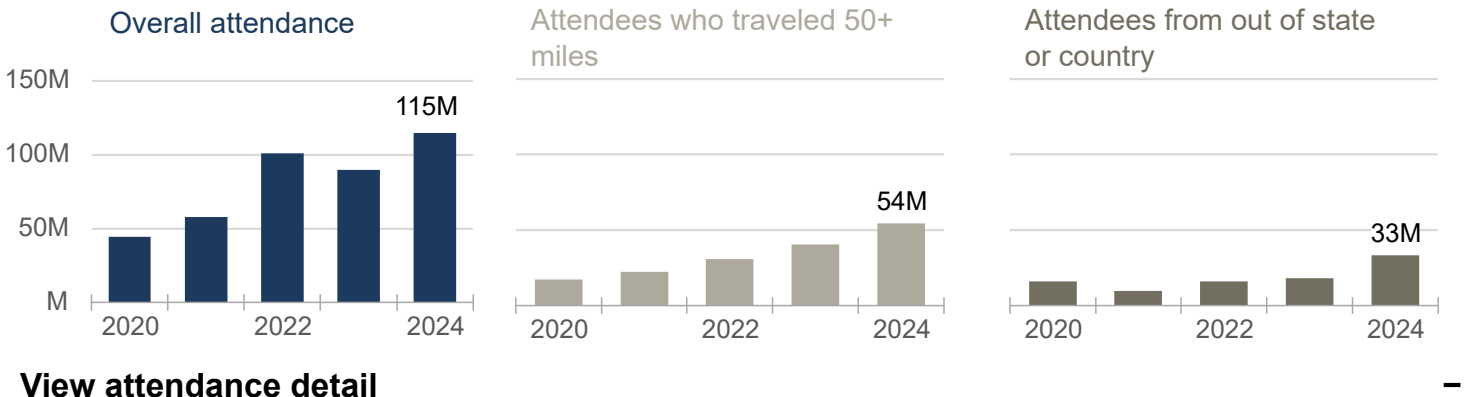


	2020	2021	2022	2023	2024
Funds awarded by municipalities	\$55.9	\$51.2	\$69.8	\$79.9	\$114
Funds requested for activities	\$57.4	\$53.4	\$85.8	\$80.2	\$95
Total activity cost (including other funds)	\$133.2	\$204.7	\$272.1	\$227.3	\$381.7

values in millions

Source: Data reported by municipalities that received a distribution of lodging tax revenue, as identified by DOR. Some municipalities did not spend lodging tax or submit reports. JLARC staff compile—but do not verify—this information.

**Figure 3: Municipalities reported 115 million attendees in 2024**



	Attendance	2020	2021	2022	2023	2024
Overall attendance		44.4	57.8	101.3	89.8	114.9
Attendees who traveled 50+ miles		17.0	22.4	30.9	40.5	54.4

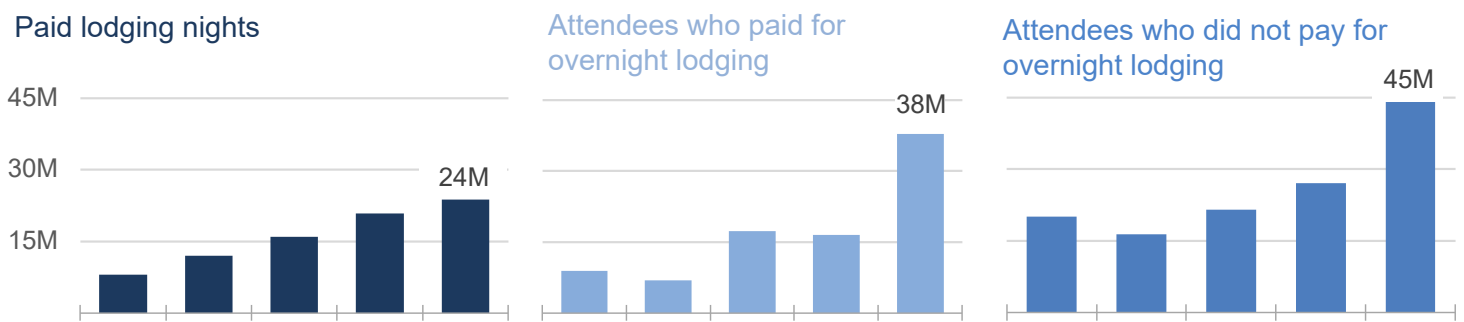
Attendance20202021202220232024

Attendees from out of state or country15.89.416.017.933.2

values in millions

Source: Data reported by municipalities that received a distribution of lodging tax revenue as identified by DOR. Some municipalities did not spend lodging tax or submit reports, and others reported incomplete data. Attendance and lodging totals may not equal overall attendance JLARC staff compile-but do not verify-this information

Figure 4: Municipalities reported 24 million paid lodging nights in 2024



View lodging detail

Lodging20202021202220232024

Paid lodging nights8.011.916.020.923.7

Attendees who paid for overnight lodging8.86.817.316.437.8

Attendees who did not pay for overnight lodging20.016.321.527.144.8

values in millions

Source: Data reported by municipalities that received a distribution of lodging tax revenue as identified by DOR. Some municipalities did not spend lodging tax or submit reports, and others reported incomplete data. Attendance and lodging totals may not equal overall attendance. JLARC staff compile—but do not verify—this information.

## Part 3.

### Interactive data

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

The interactive dashboard contains statewide totals for funding, attendance, and lodging by year. Data can be filtered by municipality to view activity-specific detail, municipality comments, and reporting compliance.

- See the **Data Field Descriptions** for more detail about the data reported.
- Download the full Excel dataset (2014 — 2024) [here](#).
- Click the image to explore the data in the dashboard.

## EXPLORE THE DATA

### Statewide Detail for 2024

Year

2024

Municipality

Statewide

Activity Type

☒ (All)

☒ Event/Festival

☒ Facility

☒ Marketing

Cancel

Apply

Use the filters to select a municipality, reporting year, and activity type. Hover over the bar charts and table for additional details.

Note: Not all municipalities reported data for all reporting years.

Funds

Funds Awarded

\$114,038,629

Funds Requested

\$94,993,512

Total Activity Cost

\$381,667,610

Attendance

Overall Attendance

114,918,227

Attendance (50+ Miles)

54,397,484

Attendance (Out of State/County)

33,240,580

Lodging

Paid Lodging Nights

23,714,647

Paid for Overnight Lodging

37,840,654

Did Not Pay for Overnight Lodging

44,846,669

Activity Detail

Activity Name	Organization	Funds Awarded	Funds Requested	Total Activity Cost	Overall Attendance	Attendance (50+ Miles)	Attendance (Out of State/County)	Paid Lodging Nights	Paid for Overnight Lodging	Did Not Pay for Overnight Lodging
Grand Total		\$114,038,629	\$94,993,512	\$381,667,610	114,918,227	54,397,484	33,240,580	23,714,647	37,840,654	44,846,669
Event/Festival	-	\$15,119,359	\$18,906,921	\$66,214,709	10,413,476	3,909,367	1,268,265	1,122,644	1,631,521	4,310,161
Facility	-	\$53,409,388	\$46,524,907	\$225,027,528	24,276,626	6,620,165	2,644,679	4,174,423	9,926,435	12,340,058
Marketing	-	\$45,509,881	\$29,561,684	\$90,425,373	80,228,125	43,867,952	29,327,636	18,417,580	26,282,698	28,196,450

## JLARC members on publication date

### Senators

- Leonard Christian
- Keith Goehner
- Bob Hasegawa
- Liz Lovelett
- Jesse Salomon, Chair
- Shelly Short
- Keith Wagoner, Secretary

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- Shaun Scott