BRIEFING REPORT

2021 Lodging Tax Expenditures Update
(Excluding King County)

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July 2022
Municipalities required to report lodging tax expenditures to JLARC since 2013

Municipalities may collect a tax for lodging stays at hotels, motels, and similar facilities.

1967  Lodging tax introduced in King County.

2007  Legislature clarified the types of activities that could be funded by lodging tax revenue.

2013  Municipalities required to report information about expenditures to JLARC.
Municipalities distribute funds locally and report data to JLARC

Events Marketing Facilities

Report to JLARC

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In 2021, 188 municipalities reported spending $51M in lodging tax revenue.

<table>
<thead>
<tr>
<th>Year</th>
<th>Funded Activities</th>
<th>Attendees</th>
<th>Paid Lodging Nights</th>
<th>Reporting Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>1,206</td>
<td>58 million</td>
<td>11.9 million</td>
<td>96%</td>
</tr>
<tr>
<td>2020</td>
<td>1,215</td>
<td>44.4 million</td>
<td>7.9 million</td>
<td>95%</td>
</tr>
</tbody>
</table>
JLARC report is interactive

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https://leg.wa.gov/jlarc/reports/JLARCLodgingTax/default.html