

LODGING TAX REPORT: 2019 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 2019, 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

95% of municipalities reported 2019 expenditures

The Department of Revenue identified 202 municipalities that received a distribution of lodging tax revenue in 2019. Of these, 192 (95%) reported information to JLARC. An additional municipality also reported information to JLARC. The Reporting Compliance tab includes more details.

	2014	2015	2016	2017	2018	2019
Received funds (report required)	195	195	202	198	197	202
Reported lodging tax expenditures	152	180	184	180	178	177
Reported no expenditures	13	12	14	12	14	15
Did not report	30	3	4	6	5	10
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 \$76 million awarded, 73 million attendees, and 16 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	2019
Funding						
Funds requested for activities	\$57,418,410	\$44,201,383	\$49,778,123	\$56,394,096	\$58,177,372	\$68,923,434
Funds awarded by municipalities	\$37,134,016	\$40,413,415	\$46,908,930	\$55,531,303	\$57,290,807	\$76,426,918
Total activity cost (including other funds)	\$142,352,632	\$147,828,485	\$162,993,138	\$173,449,450	\$192,291,450	\$253,583,035
Attendance at activities funded by lodging tax revenue (actual)						

	2014	2015	2016	2017	2018	2019
Overall attendance	35,425,504	54,877,411	56,921,660	60,383,853	60,950,379	72,745,541
Attendees who traveled 50+ miles	17,627,699	24,353,595	25,114,620	26,939,845	26,761,020	35,154,140
Attendees from out of state or country	5,150,003	8,765,332	8,697,034	15,380,454	11,119,250	16,466,554
Lodging						
Paid lodging nights	7,015,259	6,995,235	8,529,793	16,104,523	16,837,470	16,140,033
Attendees who did not pay for overnight lodging	4,327,691	9,852,330	14,286,640	20,097,887	16,534,953	24,751,068
Attendees who paid for overnight lodging	8,858,370	10,234,630	13,239,848	9,158,710	9,221,637	12,358,064

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

Source: Reports provided by municipalities that received a distribution of lodging tax revenue during 2014 - 2019, 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 this 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 filters to filter data by year, activity type, and municipality. Click apply to filter data.
- 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.

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 to filter data by municipality and year.

Reporting Compliance

Select municipality to filter data	Municipality	2019 Status	2018 Status	2017 Status	2016 Status
[40]	Aberdeen	Reported	Reported	Reported	Reported
	Adams County	Reported no expenditures	Reported No Expenditures	Reported	Reported
	Alley Heights	Reported no expenditures	Reported	Reported	Reported
	Anacortes	Reported	Reported	Reported	Reported
Select 2019 status to filter data	Arlington	Reported	Reported	Reported	Reported
[40]	Astoria	Reported no expenditures	Reported	Reported	Reported
	Asotin County	Reported	Reported	Reported	Reported
	Auburn	Did not report	Reported	Reported	Reported
Select 2018 status to filter data	Bainbridge Island	Reported	Reported	Reported	Reported
[40]	Battle Ground	Reported	Reported	Reported	Reported
Select 2017 status to filter data	Bremerton	Reported	Reported	Reported	Reported
[40]	Burien	Reported	Reported	Reported	Reported
Select 2016 status to filter data	Camas	Reported	Reported	Reported	Reported
[40]	Cashmere	Reported	Reported	Reported	Reported
	Castle Rock	Reported	Reported	Reported	Reported
	Castlemet	Reported	Reported	Reported	Reported No Exp
	Centralia	Reported	Reported	Reported	Reported
Select 2015 status to filter data	Chelan	Reported	Reported	Reported	Reported
[40]	Chelan County	Did not report	Reported	Reported	Reported
	Cheney	Reported	Reported	Reported	Reported
Select 2014 status to filter data	Chewelah	Reported	Reported	Reported	Reported
[40]	Clallam County	Reported	Reported	Reported	Reported
	Clark County	Reported	Reported	Reported	Reported
	Clarkston	Reported	Reported	Reported	Reported

Click here to view
interactive dashboard

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 - 2019.

- 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 - 2019 Data](#)

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