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**seattle**

As of 12/14/15

# 2016 Seattle Tourism Improvement Area

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## **\*\*Does this assessment apply to Government including Federal and/or Diplomatic 'tax exempt' rooms?**

The Seattle Tourism Improvement Area (STIA) was established by City of Seattle Ordinance 123714. This ordinance includes an assessment of \$2 per night, per occupied hotel room within a set geographic area.

The City of Seattle has consistently maintained that STIA assessment is a fee, and not a tax. As a result, the federal government is not exempt from paying it. Supervisors at the Washington Department of Revenue's Taxpayer Service Division have made clear that the Department of Revenue lacks authority to rule against the City of Seattle on whether the STIA assessment is a fee or a tax.

Questions concerning application of the assessment should be directed to Sheila Hartshorne at the City of Seattle (206-233-7172) or Melanie Beam or Willie Houze at the Washington Department of Revenue (360-705-6671).

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