

Planning Commission Public Hearing



Community Development • 125 NW Chehalis Avenue, Chehalis, WA 98532 • Phone: (360) 740-1146

STAFF REPORT

Date: July 17, 2025
Staff: Mindy Brooks, Director
Attachments: A. Proposal by Chair Corbin
B. LTAC Report – May 2025

INTRODUCTION AND BACKGROUND

As part of the Lewis County Comprehensive Plan Periodic Update, development regulations are being amended to address population growth, changes in state law and community priorities. The [draft development regulations](#) were the subject of Planning Commission workshops on May 27, June 10 and June 24. A public hearing on the draft development regulations was held on July 8 and continued to July 22. The oral record is closed and no testimony will be taken at the July 22 continued hearing. Written testimony is open until July 21 at 4:00pm.

This staff report provides additional information regarding the proposed short term rental (STR) regulations. Please see the separate staff report, also dated July 17, 2025, for information regarding the other proposed development regulations.

INTENT BEHIND STR REGULATIONS

There are three overarching goals that the Planning Commission is working to achieve with regard to housing and STRs in East Lewis County. Encourage a balance between short term rentals and residential housing options to support people living and working in East Lewis County.

1. Support the tourism industry by growing transient accommodation options for visitors, supporting existing and new local commercial and retail businesses, and encouraging housing options that are affordable to people working in the tourism industry.
2. Ensure short term rentals are safe structures that meet basic public health and safety standards and are good neighbors throughout the community.

Note – There are additional housing goals and policies, see the draft [Lewis County Comprehensive Plan](#).

There are different approaches and tools being proposed to achieve the goals for STRs and housing. Those can be reviewed in the draft [Comprehensive Plan Periodic Update](#), proposed [zoning designations](#) and proposed [development regulations](#). Below is a summary of some of the approaches; this is not an exhaustive list.

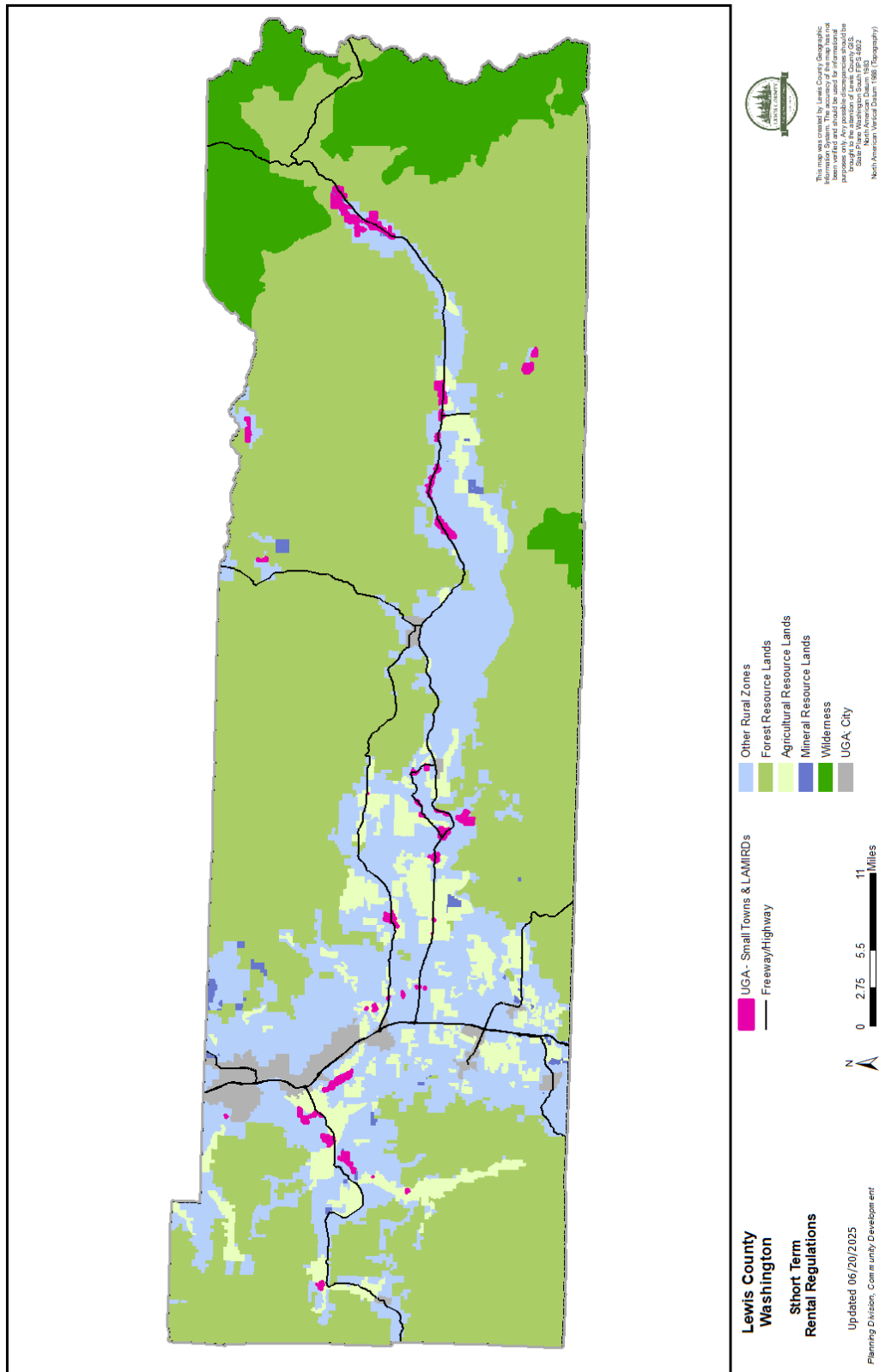
1. Apply an urban growth area (UGA) designation to Packwood and install municipal sewer, which will allow for construction of multifamily housing. Please note, multifamily housing is only allowed where there is sewer available.
2. Rezone specific areas within the Onalaska and Packwood (UGAs) as Residential High (RH) and in the RH zones prohibit development of *new* single family housing, which includes accessory dwelling units and duplexes. Require that *new* residential development in the RH zone be multifamily, which includes triplexes, quadplexes, townhomes, tiny home villages and apartments. This is dependent on sewer in Packwood; Onalaska already has a sewer system. Existing single family homes, ADUs and duplexes may remain, be maintained and be sold as residences to new owners.
3. Prohibit multifamily housing from being provided as STRs unless 30% of the dwelling units are provided at a rent that is affordable to people making 80% Area Median Income (AMI). This is an incentive to encourage below market rate long term rentals; market rate is considered 100-120% AMI. Note – A property with multiple yurts, tiny cabins or vintage trailers provided as lodging is considered transient accommodations similar to a motel.
4. Consider regulation of STRs to address conversion of existing housing stock from a residential to a commercial use, to support protection of public health, and to address neighbor concerns related to noise, parking, burn bans, etc.

SUMMARY OF JUNE 18 PROPOSED REGULATIONS

On June 18, Lewis County Community Development noticed in the legal newspaper of record the July 8 public hearing on the proposed development regulations, including those proposed for STRs. The notice was also shared to the Comprehensive Plan email list and Planning Commission email list. The proposed regulations were published to the county [webpage](#) and available as hard copy by request.

Below is a summary of the [proposed STR regulations](#). These were the subject of the July 8 hearing and will be subject of the July 22 Planning Commission deliberations. The Planning Commission may choose to recommend approval of the proposed regulations as presented, they may recommend to change or modify any of the proposed regulations, or they may recommend denial of the proposed regulations as presented. Please see Attachment A with Chair Corbin's draft proposal that the Planning Commission will be discussing on July 22.

As a reminder, there are proposed regulations that, if adopted, would apply countywide and proposed regulations that would only apply in UGAs and LAMIRDS. Map 1 on the next page shows the UGAs and LAMIDRs in pink. LAMIDRs are properties zoned Small Town Mixed Use (STMU), Rural Residential Center (RRC), Small Town Residential (STR) and Commercial Crossroad (CC). To see what an individual property is zoned, open the [Lewis County GIS Map](#), type in a street address or parcel number in the search bar, in the Layer List expand Community Development options and choose Zoning Layers. If the property is NOT zoned STMU, RRC, STR or CC, then only the countywide proposed regulations would apply, not the 25% cap.



Summary of **June 18 Countywide** Proposed STR Regulations

- Where there are up to two (2) dwelling units on a single parcel, no more than one (1) dwelling may be provided as short-term rental.
- Where there are four (4) or more dwelling units on a single parcel, no dwelling units may be provided as short-term rental, except if the requirements of 17.17.210(1) have been met. Hotels and motels, including cabin, trailer and yurt villages, are already regulated as transient accommodation and would not be subject to this restriction.
- STRs must be a permitted residence, which means there is an approved building permit or certificate of occupancy, an approved water source and an approved septic system or sewer hookup.
- The maximum occupancy shall be no more than two (2) guests per bedroom plus three (3) additional guests. The number of bedrooms is determined by the approved building permit for the structure. A guest is a person over two (2) years of age.
- Recreational vehicles or yurts shall not be provided as short-term rentals except those that are permitted as a residence or as allowed in a RV park or campground. Note – The existing Lewis County Code allows a RV or yurt to be placed as a residential structure and used as a residence or a STR.
- Short-term rentals shall not be operated outdoors, such as a tent or treehouse, except as allowed in an RV park or campground.
- Short-term rentals shall not be used for commercial events, such as a wedding venue. A property that has obtained an event permit may operate as a wedding venue. For example, a vineyard that is permitted to hold weddings may continue to do so and there may also be a STR on that property.
- There must be a working smoke and carbon monoxide detector and fire extinguisher.
- There must be solid waste service and the garbage cans shall be stored in completely enclosed and secured receptacles and shall be stored indoors.
- A minimum of one on-site parking space per bedroom shall be provided.
- A sign shall be posted inside with quiet hours, burn restrictions, etc.
- The property address shall be posted so it is clearly visible from the road. The name and phone number of the local property representative, who can be reached 24 hours per day, shall be posted so it is clearly visible from the road. Local means within Lewis County.
- Annual self-certified renewal would be required. This is not a new permit application and is not subject to any caps. This is a renewal of the existing permit and would be done by the owner self-certifying that all standards are still met. The owner may also allow the permit to lapse or voluntarily revoke the permit to demonstrate that they are no longer operating a STR.
- Permits would not be transferable.

Summary of **June 18 UGAs and LAMIRDS** Proposed STR Regulations

- No more than 25% of the total existing dwelling units within each separate UGA or LAMIRD may be provided as STR.

- Where there are up to three (3) dwelling units on a single parcel, no more than two (2) dwellings may be provided as short-term rental.
- A six (6) month grace period during which all existing legal STRs could obtain a permit regardless of the 25% cap or the limit on number of STRs per parcel. For example, based on the June 2025 data there are 124 STRs in Ashford, Paradise Estates, which is over the 25%; however, during the grace period all 124 could obtain a permit.

Please note, all STRs are required to have a state-issued UBI and liability insurance pursuant to RCW 64.37.050.

SUMMARY OF PUBLIC COMMENT

STRs have been the subject of many public meetings, online surveys, business interviews and public hearings from December 2021 through today. Below is a summary of public comment received throughout the three-year process for the Comprehensive Plan Periodic Update. Additional details are available in the [Packwood Subarea Plan Public Engagement Results](#) and the [Comprehensive Plan Periodic Update Engagement Results](#). All of the public engagement results have been shared with the Planning Commission over the past three (3) years and used to inform policies and proposed regulations.

December 31, 2021 Community Survey

An online survey was distributed to the community. A link to the survey was posted on the Lewis County Community Development website, shared via social media and shared in a press release. This survey was not limited by geography and anyone could provide responses. A total of 376 people took the survey, over half of which said they live full time Packwood or the surrounding Packwood neighborhoods (e.g. High Valley, Timberline). On a scale of 0-5, participants responses average of 3 for how concerned they are about short term vs long term rentals. (Note, not concerned is a vote of 0, 1 or 2 and concerned is a vote of 3, 4 or 5.) In the open-ended portion of the question, noise from recreational activities was cited as a concern.

January 20, 2022 Housing Forum

This was the first of four housing forums, hosted at the Packwood Community Hall, to gain a better understanding of the community's concerns related to housing in East Lewis County. There were 52 people at the first forum. One of the concerns identified included the ratio of vacation rentals to permanent housing. The topic of STRs received the most votes to be the topic of an upcoming forum.

January 31, 2022 Community Survey on Housing

An online survey was distributed to the community. A link to the survey was posted on the Lewis County Community Development website, shared via social media and shared in a press release. This survey was not limited by geography and anyone could provide responses. A total of 167 people participated in the survey. On a scale of 0-5, participants responses average a 2 for how concerned they

are about short term. (Note, not concerned is a vote of 0, 1 or 2 and concerned is a vote of 3, 4 or 5.) In the open-ended portion of the survey, participants cited STRs as a topic that should be addressed.

February 17, 2022 Housing Forum – STRs

The second housing forum, hosted at the Packwood Community Hall, focused on STRs based on the voting from the first forum on housing in East Lewis County. There were 84 people who attended the second forum. Below is a summary of the results of the forum.

Summary of the **benefits** associated with STRs, in no hierarchical order:

- A. Provide jobs (e.g., electrician, plumber, house cleaners)
- B. Support businesses in town by bringing in tourists
- C. Provide revenue to town
- D. Provide lodging taxes to County
- E. Rely on reviews therefore structures kept in good condition
- F. Allow vacation home owners to make income on property
- G. Reduce home vacancies, reduces crime (more eyes on the street)
- H. Support tourism at national and state parks

Summary of **problems** associated with STRs, in no hierarchical order:

- A. Drive up property values
- B. Long term rentals converted to STRs reduces affordable housing options
- C. Users disrespect neighbors (e.g., noise, nudity, fires during burn bans, trash)
- D. Jobs provided are not typically living-wage
- E. Insufficient infrastructure to support increase of people (e.g., septic, water)
- F. Insufficient facilities to support increase of people (e.g., groceries)
- G. Insufficient services to support increase of people (e.g., EMS)
- H. Less full time residents equal less volunteers for Fire Department

Summary of **suggested** solutions, in no hierarchical order:

- Zone areas where STRs are not allowed
- Establish quiet hour rules
- Limit the number of STRs by geographic area
- Limit the number of STRs a single person can own
- Put a cap on total number of STRs
- Limit the number of renters per STR based on septic capacity
- Register locally as a business
- STR registry for neighbors
- Tax STRs more to increase infrastructure and emergency services

Please note, between January 2022 and March 2023, the Packwood Subarea Plan Community Advisory Committee met and held community events focused on planning for the next 20-years in Packwood. STRs were the subject of discussions throughout.

March 14, 2023 Lewis County Planning Commission Public Hearing on Packwood Subarea Plan

The Planning Commission received 22 pieces of written testimony, of which 20 were in support with some requests for amendments and 2 were in opposition. At the hearing, 12 people testified. All verbal testimony was largely in support of the plan with some requests for amendments. One of the primary topics raised was the need for a policy regarding STRs. The Planning Commission remanded the Packwood Subarea Plan to the Community Advisory Committee to reconsider STRs along with other topics.

March 20, 2023 & June 21, 2023 Packwood Subarea Plan Community Advisory Committee Meetings

The proposed policies that resulted from this meeting were to prohibit multifamily dwellings from being used as STRs and apply any STR regulations only to the Packwood subarea plan boundary. The subject was tabled to the next meeting for further discussion. At the June meeting the policies to ensure a balance between residential housing and short term rentals and to not allow multifamily to be provided as STRs were approved by the CAC and forwarded to the Planning Commission.

September 12, 2023 Lewis County Planning Commission Public Hearing on Packwood Subarea Plan

The Planning Commission received 6 pieces of written testimony, of which all were in support of the plan but with one request for amendments related to short term rentals. At the hearing, 6 people testified. All verbal testimony was largely in support of the plan, including support for the two new STR policies.

Please note, the Board of County Commissioners approved the Packwood Subarea Plan in January 2024 including the policy to ensure a balance between residential housing and STRs.

October 2024 Community Survey

A countywide survey was distributed for the countywide Comprehensive Plan Periodic Update. It was posted to the Community Development website, sent to email lists and the subject of a press release. Hard copies were distributed at community meetings held in Adna, Salkum, Mineral and Packwood, and provided at local libraries. There were 130 total participants. One of the primary topics identified by respondents was controlling and/or limiting STRs.

Please note, during 2024, Community Development staff worked to update the countywide Comprehensive Plan, zoning designations and development regulations to address population growth, changes in state law and community priorities on all topics. The Packwood Community Advisory Committee also met to create the development regulations for the Packwood UGA, which included proposed STR regulations that would apply only within the UGA. Workshops and hearings with the Planning Commission on the Comprehensive Plan Periodic Update began in 2025.

June 23, 2025 Community Meeting – STRs

Following the May 27 Planning Commission workshop when the commissioners discussed and proposed the STR regulations, Community Development staff hosted a community meeting to provide information about the proposed regulations and how to provide testimony. Public comment was not taken at the community meeting.

July 8, 2025 Lewis County Planning Commission Public Hearing on Development Regulations

(Note, a tally of all testimony has not been made because the written record is open until July 21 at 4:00pm). At the hearing, 48 people provided testimony, most opposing the proposed STR regulations. There was one attendee who provided testimony in support. Most of the opposition was focused on the 25% cap and the limits on the number of STRs per property, as well as the financial burden caused by regulations. The oral record was closed on July 8 and the written record was kept open until July 21 at 4:00pm. At the time of this memo additional written testimony is still coming in – a final summary of written testimony will be provided at the continued hearing on July 22.

PLANNING COMMISSION REQUESTED INFORMATION

LTAC Allocations. Please see Attachment B for more details. Page 2 shows how much LTAC funding is collected by the Department of Revenue from the different communities in Lewis County. "Unknown" is the largest contributor, which includes owner addresses that are not located in Lewis County, such as STRs owned by people with mailing addresses in Olympia, Gig Harbor, San Francisco. Excluding Unknown, Packwood provides nearly twice as much of the LTAC funding as Mossyrock and Chehalis, the next highest, and Ashford is the fourth highest contributor, then Randle.

The LTAC funding is redistributed back to the community based on the LTAC committee members' recommendations to the BOCC. There is not a report that describes the redistribution in term of geography; however Resolution 24-468 and the attached contracts, found [online here](#), can be reviewed to see whom received funding.

STR Counts. Starting in 2022, the Office of the Assessor provided STR information to Community Development and staff summarized the information for the Planning Commission. In May 2022, there were 402 STRs countywide, with 48% located in Packwood (including High Valley and Timberline) and 20% in Ashford, Paradis Estates. Chehalis, Centralia, Mossyrock, and Randle each made up about 3% to 4% of the total STRs. The other category includes locations that had less than eight STRs (0.2%): Curtis, Elbe, Glenoma, Morton, Onalaska, Silver Creek, Toledo, Vader, White Pass, and Winlock. In June 2025 there were approximately 650 STRs countywide, with approximately 50% in Packwood (including High Valley and Timberline) and similar distribution as in 2022 for the other geographies. This data is gathered by Granicus.

Transient Accommodations. There is a difference between short term rentals and other transient accommodations. Based on the existing Lewis County Code (LCC), a property owner is allowed to operate a motel with detached units in many of the existing zones including RDD-5, RDD-10, STMU and RRC. Yurts, trailers and tiny cabins could all be used as detached motel units as transient accommodation, as long as the appropriate permits are obtained.

Under the existing LCC, the threshold is that on any property not served by sewer, a property owner is allowed one (1) single family residence and one (1) ADU, or a duplex – two (2) dwelling units maximum. Under the existing LCC, both the single family residence and ADU, or duplex, may be provided as a STR. Also under the existing LCC, a yurt, trailer or tiny home can be used as a residence or a STR, provided all applicable requirements are met. If a property owner wants to provide more than two (2) yurts, trailers or tiny homes as STRs, then they need to be permitted as transient accommodations.

DELIBERATIONS

Staff recommend that the Planning Commission deliberate based on the following topics and in the following order:

1. 25% cap and Per Property Limits on STRs. Is it appropriate to apply a cap and/or limits on the number of STRs countywide? If not countywide, are there specific neighborhoods where a cap and/or limit is appropriate? If a cap and/or limits are appropriate, what should the “grace period” be?
2. Health and Safety Requirements. Is it appropriate to require that STRs be a legal residential structure (building permit or certificate of occupancy) with an approve water source and functioning septic system? Is it appropriate to have occupancy limits based on residential septic system capacity?
3. Unique Stays. Are unique stays, such as vintage trailer villages which are not residential structures, appropriate as STRs? What other unique stays were brought up in testimony that should be considered? What should the minimum public health and safety requirements be for unique stays?
4. Good Neighbor Standards. Is it appropriate to require solid waste collection, minimum parking spaces, quiet hours, etc.? Is it appropriate to require a local contact with information visible from the road?
5. Permit Transfer. If the answer to any of the above questions necessitates a permit, or other mechanism through the County, should the permit be transferable at the time of home sale?

Please also reference Chair Corbin’s draft option, Attachment A, for consideration during the deliberations.

**Short-Term Rental Proposal
for the Lewis County Planning Commission
Meeting of July 22, 2025**

Introduction

First, thank you to each one of you for your dedication and commitment to doing all the work that we have done together in these past few years. We and Community Development (CD) Staff have had many conversations with people both in person and in public settings. Previous meetings and the 4+ hour meeting on July 8, 2025, showed incredible public interest and participation in this process and I believe WE ALL appreciated the public for providing us with their testimony at all meetings we've been part of. After said testimony was heard on July 8, 2025, which was overwhelmingly CON, I began to synthesize all we've done and heard, and as I spoke to a few of you and others I offer this proposal. It is just that, a proposal. You may choose to adopt it or not, all or part of it, or to make changes. Thank you!

Public Engagement in The Process

One of my first comments as we entered discussions with the public regarding the Comprehensive Plan and its various parts was that *I wanted to engage the public to the maximum extent possible* and let this be a *community-driven conversation*. With Mindy's leadership and her Staff's support, I believe we accomplished that. Yet, with all that, there remained a less informed or even un-informed population that was not at the table either by choice or by reason, despite our best efforts to engage EVERYONE. I have (and I'm sure you have too) announced at gatherings and in private conversations, encouraging people to tune in to what we are doing because what we do is important and will affect them.

Our Goals and Understandings (in-brief as I understand them)

1. Public Safety - We are all about public safety.
2. Housing Inventory – We realize that there is a shortage of housing in Packwood and the increasing number of Short-term Rentals (STR) puts further strain on Long-Term Housing (LTR) inventory in general.
3. STR's ARE seen as an Economic Benefit – We have known all along that STR's ARE beneficial to people and the local economy and there was not a single attempt to drive down the number of STR's in ANY given area of the county by any of us.
4. It was always our intention NOT to cause anyone to lose what they already have. We have clearly stated numerous times that any STR in place at the time of any actions the County would be allowed to continue (grand-fathered) even if a CAP on STR's were implemented. A 25% CAP proposal from best available data indicates that there would still be available capacity for a few additional STR's in Packwood.
5. No attempt was ever intended by the Planning Commission or CD Staff for a "bait and switch" on any ideas or proposals by the Community Advisory Committee (CAC).
6. Striking a Balance – We all have strong opinions about maintaining private property rights and the need for common-sense guardrails to try to address the concerns that

have been raised over many years especially in Packwood regarding the declining numbers of available (and affordable) housing and nuisances. None of us wish to recommend to the Board of County Commissioners (BOCC) massive amounts of burdensome government regulations and/or over-reach. Most, if not all, of us believe in an efficient government doing what we need and want it to do for us.

7. The valued work of the CAC is greatly appreciated, and their work should be included and continued in proposal point #4 below.
8. We believe the private sector should be free to do what it does best to support the needs of housing of all types but especially affordable housing. We also agree that any actions by the County government should be limited and supportive of the needs of the citizenry. Unfortunately, state regulations are a huge contributor to the ever-increasing cost of construction.
9. The zoning change recommendations recently passed by the Planning Commission which are to be forwarded to the BOCC for adoption should help with LTR and the diversity of home inventory by providing areas that also encourage the construction of affordable multi-family housing.

Proposal Points

1. I propose that we “TABLE INDEFINITELY” the STR proposal which includes the strongly opposed ‘CAP’ that Staff and that We have been considering. A “tabled” item may be brought up later if the proposal herein fails to gain approval or upon the determination that this proposal fails to accomplish its purpose.
2. Propose that the County move forward with County licensing of STR’s with a nominal fee covering staff time with a little extra to financially help with implementing proposal point #5.
3. Such County licenses shall be renewed annually and may be transferred in the event of the sale of a property.
4. There should also be an agreement with (however that needs to be made) by the Assessor’s Office that when an STR license is surrendered that property tax assessments be immediately restored at the private non-business property tax rate if a property owner so indicates in a sort of affidavit or other acceptable means by the Assessor.
5. Given that there were so many people who testified that they would like to help with crafting STR guidelines and regulations, I propose we take them up on their offers. I propose the County assist them over the next 6 months in the formation of a Short-Term Rental Association (STRA), a non-profit corporation (or similar) for Packwood and/or surrounding communities to give them a year to be fully up and running. Beyond the financial assistance from “the little extra” of the licensing fees, the STRA would be responsible for assessing their own fees for their internal needs. They would also be free to seek their own grant funding for studies or other needs they may have and “the little extra” from the license fee could accumulate to help with needed grant matching funds.
6. The STRA shall have the assignment to draft agreed-upon “good neighbor policies” that they will all operate under and shall be submitted to the County for review

and/or adoption if required, a monitoring and enforcement mechanism/process, and maintain local STR owner and management companies' contact information so they can be readily contacted. Beyond that, a process for involving the county (CD Staff, Sheriff's Office, etc. if necessary) in seeking enforcement actions and assisting Community Development (CD) to develop proposals for the County to consider that will aid in encouraging a diversity in available LTR housing.

7. At the end of two (or three) years from the date of the BOCC passage of this proposal, the STRA Board shall meet with the Community Development Staff to review and assess the successes and shortcomings of the association's operations and adjust as needed or disband it in favor of the previously tabled STR proposal.
8. As with all matters involving CD Staff, their advice must be considered to create a final product.

Proposed Actions by The Commissioners

1. A motion to adopt the proposal as shown in the above eight (8) points be adopted. Followed by a SECOND and discussion.
2. IF there are any amendments to the original motion, a MOTION and a SECOND on each amendment will require a vote.
3. At the conclusion of the votes on the amendments a vote on the original motion will be required. If said motion passes (or passes as amended) this will conclude the matter, and we move on to the next agenda item.

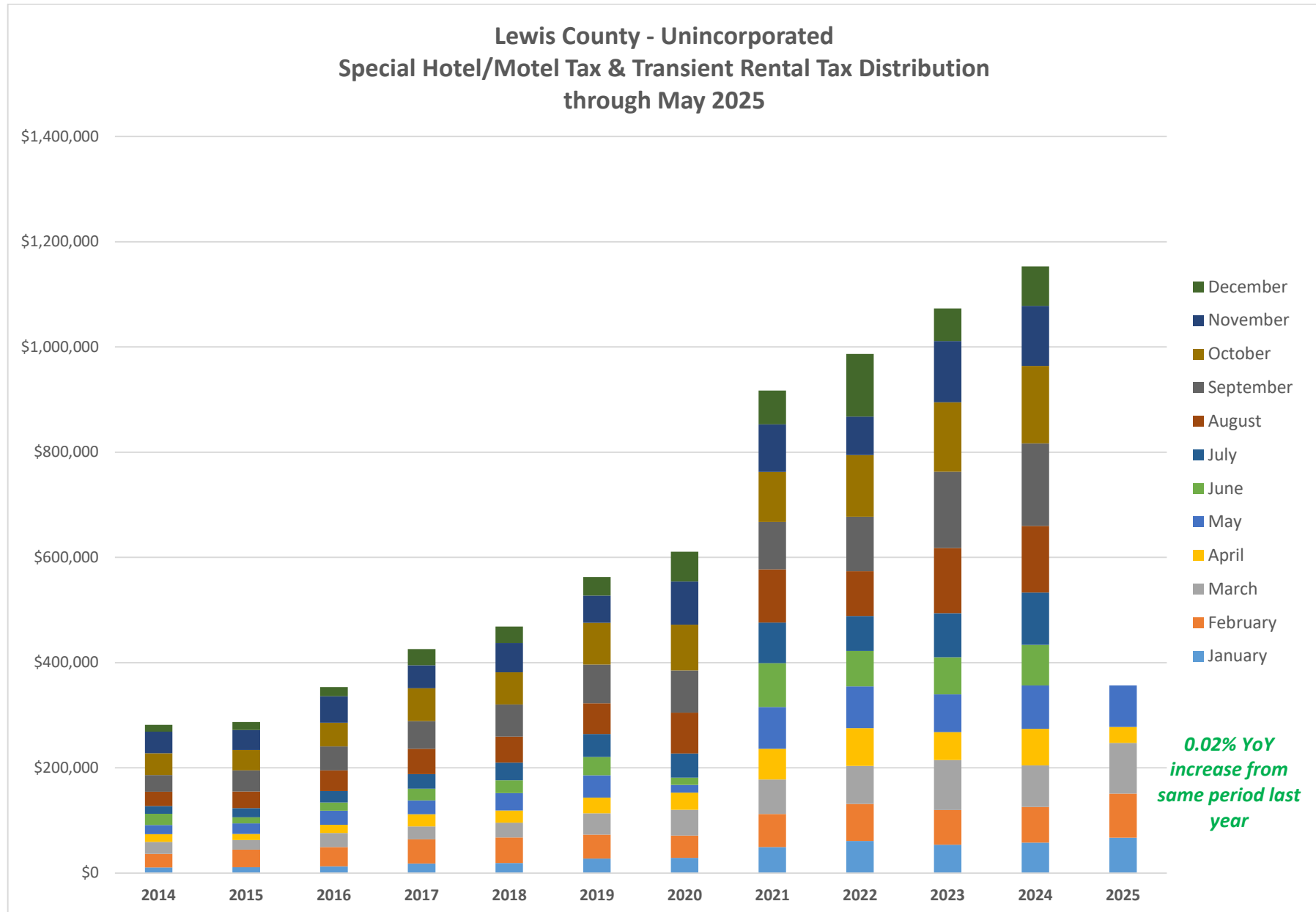
Thank you, Planning Commissioners, for considering this proposal. I will admit that I am not an expert in all things herein, that's why we have each other and together we do our best work as we work together. It's a pleasure working with you.

Respectfully,

Frank L. Corbin
Chair, Lewis County Planning Commission
Forest Precinct, Lewis County, Washington

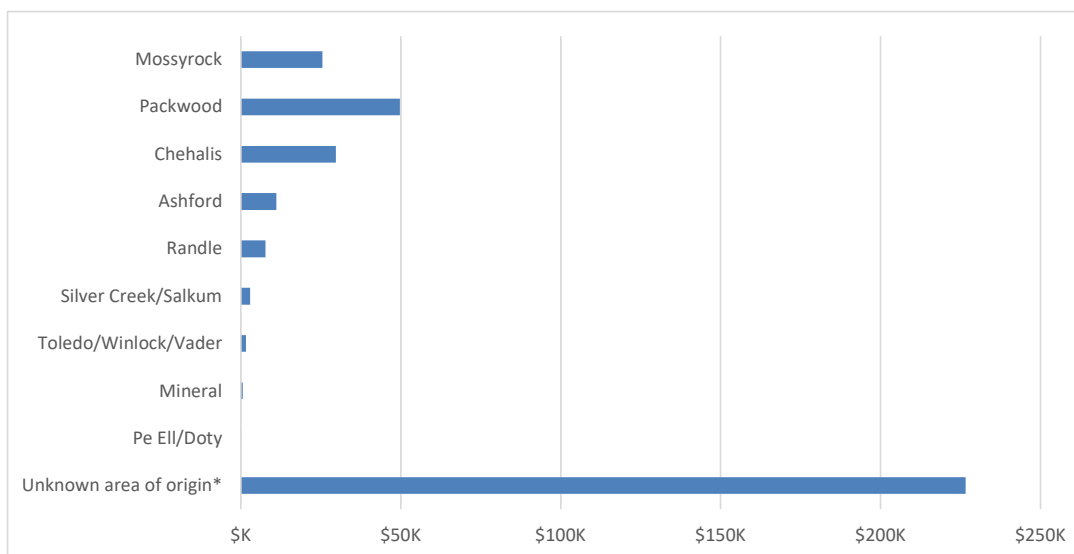
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Distributions are received from DOR two months after collections (i.e., August collections are distributed in October).

YTD Lodging Tax Distribution Summary for May 2025 (Unincorporated Lewis County)



Area	Special		Total	Percent
	Hotel/Motel	Transient Rental		
Mossyrock	\$12,778.43	12,778.42	\$25,556.85	7.2%
Packwood	24,719.27	25,011.45	49,730.72	14.0%
Chehalis	14,835.93	14,835.93	29,671.86	8.3%
Ashford	5,459.70	5,680.05	11,139.75	3.1%
Randle	3,838.89	3,838.89	7,677.78	2.2%
Silver Creek/Salkum	1,470.83	1,470.83	2,941.66	0.8%
Toledo/Winlock/Vader	782.66	782.65	1,565.31	0.4%
Mineral	280.94	280.94	561.88	0.2%
Pe Ell/Doty	-	37.25	37.25	0.0%
Unknown area of origin*	113,404.95	113,184.61	226,589.56	63.7%
	\$177,571.60	\$177,901.02	\$355,472.62	100.0%

Distributions are received from DOR two months after collections (i.e., Aug collections are distributed in Oct).

Special Hotel/Motel Tax:

This tax is in addition to the retail sales tax (e.g., it is passed on to the consumer). The funds are distributed by the State Treasurer to the levying cities and counties. They may be used for promotion of tourism or construction and operation of tourism-related facilities.

Transient Rental Income Tax:

This is deducted from the state retail sales tax and is not an additional tax for the customer. Retail sales tax funds are used for the general fund, water quality account, health services account, drug enforcement account, and the salmon recovery account. The Transient Rental Income Tax (2%) is deducted from the State's retail sales tax funds and is also distributed to the cities and counties for tourism.

The gross taxable income reported under the special hotel/motel tax section will differ from the gross transient rental income reported for each location, due to separate timing and cutoffs at DOR.

Audit/Compliance Authority:

Washington State Department of Revenue (DOR)

Prepared by the Lewis County Treasurer's Office from information provided by DOR

**Includes business offices addressed outside of Lewis County, such as Airbnb in San Francisco.*

Note: Detailed subsheets are confidential