2026 Rates & Fees

Code Reference	Title	2026 Rate/Fee/Charge
	Taxes	
SMC 3.08.010	Leasehold	12.84% of the taxable rent
SMC 3.72.010	Lodging	4% of the sale or charge made for the furnishing of lodging
SMC 3.62.020	Real estate excise REET 1	1/4 of 1% of the selling price
SMC 3.62.020	Real estate excise REET 2	1/4 of 1% of the selling price
Chapter 5.32 SMC, RCW 35.21.870, 35A.11.050, 35A.82.020	Utility Business and Occupation (B and O) Tax	
Chapter 5.32 SMC, RCW 35.21.870	Electric utility tax	6% of the total gross operating revenue
Chapter 5.32 SMC	Garbage utility tax	8% of the total gross operating revenue
Chapter 5.32 SMC	Gas utility tax (Ord. 2008-015 excludes propane)	6% of the total gross operating revenue
Chapter 5.32 SMC, RCW 35.21.870	Telephone (and similar communication services) utility tax	6% of the total gross operating revenue
Chapter 5.32 SMC	Water utility tax	8% of the total gross operating revenue
Chapter 5.32 SMC	Sewer utility tax	8% of the total gross operating revenue
Cable Communications Policy Act of 1984	Cable franchise fee	5% of the total gross operating revenue