

**RCW 36.100.042 Lodging license fee or tax in excess of rate imposed on retail businesses prohibited.** (1) Except as provided in chapters 35.101, 67.28, and 82.14 RCW, after January 1, 1983, no city, town, or county in which the tax under RCW 36.100.040 (4) and (5) is imposed may impose a license fee or tax on the act or privilege of engaging in business to furnish lodging by a hotel, rooming house, tourist court, motel, trailer camp, or similar facilities in excess of the rate imposed upon other persons engaged in the business of making sales at retail.

(2) For the purposes of this section, "sales at retail" has the same meaning as provided in RCW 82.04.050. [2010 1st sp.s. c 15 § 9.]

**Findings—Intent—Construction—2010 1st sp.s. c 15:** See notes following RCW 36.100.010.