
SENATE BILL 5867

State of Washington

55th Legislature

1997 Regular Session

By Senators Sellar, Hale and Kohl

Read first time 02/17/97. Referred to Committee on Government Operations.

1 AN ACT Relating to hotel and motel taxes in certain cities and
2 towns; and adding a new section to chapter 67.28 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 67.28 RCW
5 to read as follows:

6 (1) The legislative body of a town with a population of at least
7 one thousand but less than one thousand four hundred that is east of
8 the Cascade mountains and whose boundaries lie in three counties may
9 levy and collect a special excise tax not to exceed three percent on
10 the sale of or charge made for the furnishing of lodging by a hotel,
11 rooming house, tourist court, motel, trailer camp, and the granting of
12 a similar license to use real property, as distinguished from the
13 renting or leasing of real property. For the purposes of this tax, it
14 is presumed that the occupancy of real property for a continuous period
15 of one month or more constitutes a rental or lease of real property and
16 not a mere license to use or to enjoy the property.

17 (2) The tax authorized in subsection (1) of this section is in
18 addition to any other tax authorized by law.

1 (3) A seller, as defined in RCW 82.08.010, who is required to
2 collect a tax under this section, shall pay the tax to the town as
3 provided in RCW 67.28.200. The deduction from state taxes under RCW
4 67.28.190 does not apply to the tax imposed under this section.

5 (4) The tax levied and collected under this section shall be
6 credited to a special fund in the treasury of the town. The tax may be
7 levied only for tourism promotion.

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