
HOUSE BILL 1411

State of Washington 60th Legislature 2007 Regular Session

By Representatives Santos, Orcutt, Upthegrove, Roach, Ericks, Condotta, Pettigrew, Hasegawa, Kristiansen, Williams, Kessler and Ormsby

Read first time 01/18/2007. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for amenities
2 purchased by lodging businesses for use by lodging guests; adding a new
3 section to chapter 82.08 RCW; and adding a new section to chapter 82.12
4 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales to a
9 lodging business of amenities.

10 (2) A person taking the exemption under this section must keep
11 records necessary for the department to verify eligibility under this
12 section. The exemption is available only when the buyer provides the
13 seller with an exemption certificate in a form and manner prescribed by
14 the department. The seller shall retain a copy of the certificate for
15 the seller's files.

16 (3) The definitions in this subsection apply to this section:

17 (a) "Amenities" means tangible personal property exclusively
18 purchased for the consumption and use of lodging guests and includes,
19 but is not limited to: Body lotion; combs; conditioner; cotton balls;

1 cotton swabs; envelopes and pencils; gift baskets and their contents;
2 hairnets; magazines; matches; mouthwash; notepads; pens; postcards;
3 razors; sewing kits; shampoo; shaving foam and shaving cream; shoe
4 mitts; shower caps; slippers; soap; shower gels; stationery; tissue
5 paper; toilet paper; toothbrushes; and toothpaste.

6 (b) "Lodging business" means a person that furnishes lodging
7 taxable by the state under this chapter.

8 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
9 to read as follows:

10 (1) The provisions of this chapter do not apply in respect to the
11 use of amenities by a lodging business.

12 (2) The definitions in section 1 of this act apply to this section.

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