

CERTIFICATION OF ENROLLMENT

ENGROSSED SENATE BILL 5925

Chapter 16, Laws of 1993

(partial veto)

53rd Legislature
1993 First Special Session

LODGING TAX TO FUND MT. ST. HELENS TOURIST FACILITIES

EFFECTIVE DATE: 8/5/93

Passed by the Senate April 30, 1993
YEAS 32 NAYS 13

JOEL PRITCHARD

President of the Senate

Passed by the House April 29, 1993
YEAS 74 NAYS 18

BRIAN EBERSOLE

**Speaker of the
House of Representatives**

Approved May 28, 1993, with the
exception of section 2, which is
vetoed.

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Marty Brown, Secretary of the
Senate of the State of Washington, do
hereby certify that the attached is
ENGROSSED SENATE BILL 5925 as passed
by the Senate and the House of
Representatives on the dates hereon
set forth.

MARTY BROWN

Secretary

FILED

May 28, 1993 - 2:04 p.m.

**Secretary of State
State of Washington**

ENGROSSED SENATE BILL 5925

AS AMENDED BY THE HOUSE

Passed Legislature - 1993 First Special Session

State of Washington 53rd Legislature 1993 Regular Session

By Senator Snyder

Read first time 02/25/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to excise taxation of lodging; amending RCW
2 67.28.240; and adding new sections 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 any county with a population greater
7 than seventy-five thousand in which is located all or part of a
8 national monument is authorized to levy and collect a special excise
9 tax not to exceed two percent on the sale of or charge made for the
10 furnishing of lodging by a hotel, rooming house, tourist court, motel,
11 trailer camp, and the granting of any similar license to use real
12 property, as distinguished from the renting or leasing of real
13 property. For the purposes of this tax, it shall be presumed that the
14 occupancy of real property for a continuous period of one month or more
15 constitutes a rental or lease of real property and not a mere license
16 to use or to enjoy the same.

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

1 (3) Any seller, as defined in RCW 82.08.010, who is required to
2 collect any tax under this section shall pay over the tax to the county
3 as 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) All taxes levied and collected under this section shall be
6 credited to a special fund in the treasury of the county. The taxes
7 shall only be used for the acquisition, construction, repair, and
8 improvement of a rest area for tourists which includes restrooms,
9 picnic areas, trails and viewpoints, emergency facilities, transient
10 parking facilities, concession and gift sales, and marketing of
11 facilities for tourists visiting the county or the national monument,
12 or to pay or secure the payment of all or any portion of general
13 obligation bonds issued for such purposes. As used in this section,
14 "transient parking facilities" does not include parking spaces to be
15 used for overnight stays.

16 (5) The tax authorized in subsection (1) of this section may only
17 be imposed if the county and at least one of the two largest cities in
18 the county provide moneys for the project described in subsection (4)
19 of this section from revenue received under RCW 67.28.180 or if the
20 county provides moneys for the project from revenue received under RCW
21 82.14.030. Moneys provided under this section shall be deposited in
22 the special fund created under subsection (4) of this section and may
23 be used only as provided in subsection (4) of this section.

24 ****NEW SECTION. Sec. 2. A new section is added to chapter 67.28 RCW***
25 ***to read as follows:***

26 ***The department of revenue shall perform the collection of taxes***
27 ***under section 1 of this act on behalf of the county at no cost to the***
28 ***county.***

29 ****Sec. 2 was vetoed, see message at end of chapter.***

30 **Sec. 3.** RCW 67.28.240 and 1991 c 363 s 140 are each amended to
31 read as follows:

32 (1) The legislative body of a county that qualified under RCW
33 67.28.180(2)(b) other than a county with a population of one million or
34 more and the legislative bodies of cities in the qualifying county are
35 each authorized to levy and collect a special excise tax of (~~two~~)
36 three percent on the sale of or charge made for the furnishing of
37 lodging by a hotel, rooming house, tourist court, motel, trailer camp,

1 and the granting of any similar license to use real property, as
2 distinguished from the renting or leasing of real property. For the
3 purposes of this tax, it shall be presumed that the occupancy of real
4 property for a continuous period of one month or more constitutes a
5 rental or lease of real property and not a mere license to use or to
6 enjoy the same.

7 (2) No city may impose the special excise tax authorized in
8 subsection (1) of this section during the time the city is imposing the
9 tax under RCW 67.28.180, and no county may impose the special excise
10 tax authorized in subsection (1) of this section until such time as
11 those cities within the county containing at least one-half of the
12 total incorporated population have imposed the tax.

13 (3) Any county ordinance or resolution adopted under this section
14 shall contain, in addition to all other provisions required to conform
15 to this chapter, a provision allowing a credit against the county tax
16 for the full amount of any city tax imposed under this section upon the
17 same taxable event.

18 (4) Any seller, as defined in RCW 82.08.010, who is required to
19 collect any tax under this section shall pay over such tax to the
20 county or city as provided in RCW 67.28.200. The deduction from state
21 taxes under RCW 67.28.190 does not apply to taxes imposed under this
22 section.

Passed the Senate April 30, 1993.

Passed the House April 29, 1993.

Approved by the Governor May 28, 1993, with the exception of
certain items which were vetoed.

Filed in Office of Secretary of State May 28, 1993.

1 Note: Governor's explanation of partial veto is as follows:

2 "I am returning herewith, without my approval as to section 2,
3 Engrossed Senate Bill No. 5925 entitled:

4 "AN ACT Relating to excise taxation of lodging;"

5 This bill relates to the assessment and usage of local option
6 hotel/motel taxes.

7 Section 2 of this bill directs the Department of Revenue to collect
8 the hotel/motel taxes addressed in the bill on behalf of the county and
9 at no cost to the county. Section 2 is not necessary since revenue
10 collection provisions of the hotel/motel tax were amended in Engrossed
11 Substitute House Bill No. 1862 which I signed on May 15th. Engrossed
12 Substitute House Bill No. 1862 contains a more comprehensive treatment
13 of hotel/motel tax collections and is designed to cover all
14 applications of this tax. That bill contains the preferred wording for
15 implementation of both bills.

1 With the exception of section 2, Engrossed Senate Bill No. 5925 is
2 approved."