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SENATE BILL 6241

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State of Washington

54th Legislature

1996 Regular Session

By Senators Sellar and Snyder

Read first time 01/09/96. Referred to Committee on Ways & Means.

1 AN ACT Relating to hotel and motel taxes in certain towns; and  
2 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 three hundred twenty-five but less than five hundred fifty in a county  
8 that borders on the northeastern slope of the Cascade mountains with a  
9 population of at least thirty-six thousand but less than forty-two  
10 thousand may levy and collect a special excise tax not to exceed three  
11 percent on the sale of or charge made for the furnishing of lodging by  
12 a hotel, rooming house, tourist court, motel, trailer camp, and the  
13 granting of a similar license to use real property, as distinguished  
14 from the renting or leasing of real property. For the purposes of this  
15 tax, it is presumed that the occupancy of real property for a  
16 continuous period of one month or more constitutes a rental or lease of  
17 real property and not a mere license to use or to enjoy the property.

18 (2) The tax authorized in subsection (1) of this section is in  
19 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 taxes 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 taxes may  
7 be levied only for the purpose of tourism promotion.

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