

2 **SSB 5867** - COMM AMD to H COMM AMD (H2970.2)  
3 By Conference Committee

4 On page 2 of the amendment, after line 9, strike all of subsection (7) and insert:

5 "(7) "Tourism-related facility" means real or tangible personal  
6 property with a usable life of three or more years, or constructed with  
7 volunteer labor, and used to support tourism, performing arts, or to  
8 accommodate tourist activities."

9 On page 2 of the amendment, after line 16, strike subsection (b) and insert the following:

10 "**NEW SECTION Sec 3.** A new section is added to chapter 67.28 RCW to read as follows:

11 (1) The legislature hereby authorizes any municipality to impose an excise tax on the sale for charge of the  
12 furnishing of goods subject to tax under chapter 82.08 RCW. The rate of tax shall not exceed less of  
13 four percent or a rate that when combined with all other taxes imposed on sales of lodging in the municipality  
14 under this chapter and chapters 36.10, 67.40, 82.08, and 82.14 RCW, equals twelve percent. A tax under this  
15 chapter shall be imposed in increments not less than one-half of a percent.

16 (2) Notwithstanding subsection (1) of this section:

17 (a) If a municipality imposes taxes under this chapter and RCW 67.40.10 with a total that exceeds four  
18 percent on January 1, 1998, the rate of tax imposed under this chapter by the municipality shall not exceed the total  
19 rate imposed by the municipality under this chapter and RCW 67.40.10 on January 1, 1998.

20 (b) If a city or town other than a municipality is located in a county that  
21 imposes taxes under this chapter with a total rate of four percent or more on January 1, 1997, the rate of tax imposed  
22 under this chapter by the city or town shall not exceed two percent.

23 (c) If a city has a population of one hundred thousand or more and is located in a county with a population of  
24 one million or more, the rate of tax imposed under this chapter by the city shall not exceed less of four percent  
25 or a rate that when combined with all other taxes imposed on sales of lodging in the municipality under this chapter  
26 and chapters 36.10, 67.40, 82.08, and 82.14 RCW, equals fifteen and two-tenths percent.

27 (3) Except as provided in RCW 67.28.180, any county ordinance or resolution adopted under this section shall  
28 contain a provision allowing a credit against the county tax for the full amount of any city or town tax imposed under  
29 this section on the same taxable event.

30 (4) Tax imposed under this section on a sale of lodging shall be credited against the amount of sales tax due  
31 to the state under chapter 82.08 RCW on the same sale of lodging by the total credit for taxes imposed by all

1 municipal base of local property tax shall not exceed the amount that would be imposed under a two percent tax under  
2 this section. This subsection does not apply to taxes which are credited against the state sales tax under RCW  
3 67.28.180.

4 On page 3 of the amendment, line 35, after "municipalities with a population of five thousand or more"

5 On page 4 of the amendment, begin on line 2, after "authorities" strike everything through chapter 1 line  
6 and insert "The committee membership shall include: (a) At least two  
7 members who are representatives of businesses required to collect tax  
8 under this chapter; and (b) at least two members who are persons  
9 involved in activities authorized to be funded by revenue received  
10 under this chapter. Persons who are eligible for appointment under (a) of this subsection are not eligible  
11 for appointment under (b) of this subsection. Persons who are eligible for appointment under (b) of this subsection  
12 are not eligible for appointment under (a) of this subsection."

13 On page 23 of the amendment, line 2, strike "January" and insert "April"

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