

2698

Sponsor(s): Representatives B. Thomas, Dunshee, Wensman, Gardner and Ballasiotes; by request of Governor Locke

Brief Title: Resolving conflicts in lodging tax statutes enacted in 1997.

HB 2698 - DIGEST

(DIGEST AS ENACTED)

Provides that, if a municipality was authorized to impose taxes under chapter 67.28 RCW or RCW 67.40.100 or both with a total rate exceeding four percent before July 27, 1997, any taxes imposed and collected by the municipality on or after July 27, 1997, are validated by this act to the extent the taxes were imposed at rates that would be permitted under chapter 67.28 RCW as amended by this act. All actions taken in connection with the collection and administration of taxes validated under this section, including crediting the taxes against the amount of sales taxes due to the state under chapter 82.08 RCW, are also validated by this act to the extent the actions taken would be permitted under chapter 67.28 RCW as amended by this act.