

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 1125**

Chapter 6, Laws of 2001

57th Legislature  
2001 Regular Legislative Session

SALES TAX--LODGING

EFFECTIVE DATE: 3/29/01

Passed by the House March 21, 2001  
Yeas 95 Nays 2

CLYDE BALLARD  
**Speaker of the House of  
Representatives**

FRANK CHOPP JR.  
**Speaker of the House of  
Representatives**

Passed by the Senate February 20, 2001

Yeas 45 Nays 0  
BRAD OWEN  
**President of the Senate**

Approved March 29, 2001

GARY LOCKE  
**Governor of the State of Washington**

CERTIFICATE

We, Timothy A. Martin and Cynthia Zehnder, Co-Chief Clerks of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1125** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN  
**Chief Clerk**

CYNTHIA ZEHNDER  
**Chief Clerk**

FILED

March 29, 2001 - 9:02 a.m.

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 1125**

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Passed Legislature - 2001 Regular Session

**State of Washington**

**57th Legislature**

**2001 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Cairnes, Morris and Esser)

Read first time 01/30/2001. Referred to Committee on .

1 AN ACT Relating to limiting the maximum combined sales tax rate on  
2 lodging; adding a new section to chapter 82.14 RCW; and declaring an  
3 emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW  
6 to read as follows:

7 (1) A local sales and use tax change adopted after December 1,  
8 2000, must provide an exemption for those sales of lodging for which,  
9 but for the exemption, the total sales tax rate imposed on sales of  
10 lodging would exceed the greater of:

11 (a) Twelve percent; or

12 (b) The total sales tax rate that would have applied to the sale of  
13 lodging if the sale were made on December 1, 2000.

14 (2) For the purposes of this section:

15 (a) "Local sales and use tax change" is defined as provided in RCW  
16 82.14.055.

17 (b) "Sale of lodging" means the sale of or charge made for the  
18 furnishing of lodging and all other services by a hotel, rooming house,

1 tourist court, motel, trailer camp, and the granting of any similar  
2 license to use real property.

3 (c) "Total sales tax rate" means the combined rates of all state  
4 and local taxes imposed under this chapter and chapters 36.100, 67.28,  
5 67.40, and 82.08 RCW, and any other tax authorized after the effective  
6 date of this section if the tax is in the nature of a sales tax  
7 collected from the buyer, but excluding taxes imposed under RCW  
8 81.104.170 before December 1, 2000.

9 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
10 preservation of the public peace, health, or safety, or support of the  
11 state government and its existing public institutions, and takes effect  
12 immediately.

Passed the House March 21, 2001.

Passed the Senate February 20, 2001.

Approved by the Governor March 29, 2001.

Filed in Office of Secretary of State March 29, 2001.