

---

HOUSE BILL 1949

---

State of Washington                      52nd Legislature                      1991 Regular Session

By Representative Braddock.

Read first time February 15, 1991. Referred to Committee on Revenue.

1            AN ACT Relating to the motel/hotel tax; adding a new section to  
2 chapter 67.28 RCW; and providing an expiration date.

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 city council of any city with a population of forty  
7 thousand or more located in a second class county is authorized to levy  
8 and collect a special excise tax of up to three percent on the sale of  
9 or charge made for the furnishing of lodging by a hotel, rooming house,  
10 tourist court, motel, trailer camp, and the granting of any similar  
11 license to use real property, as distinguished from the renting or  
12 leasing of real property. For the purposes of this tax, it shall be  
13 presumed that the occupancy of real property for a continuous period of  
14 one month or more constitutes a rental or lease of real property and  
15 not a mere license to use or to enjoy the same.

1 (2) Any seller, as defined in RCW 82.08.010, who is required to  
2 collect any tax under this section shall pay over such tax to the city  
3 as 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 (3) The tax authorized in subsection (1) of this section is in  
6 addition to any other tax authorized by law.

7 (4) All new taxes levied and collected under this section shall be  
8 credited to a special fund in the treasury of the city. Such taxes  
9 shall be levied only for tourist-related activities including the  
10 maintenance, construction, repair, or renovation of cultural and art  
11 facilities.

12 (5) The city council of any city authorized to impose a tax under  
13 this section may establish reasonable exemptions and may adopt such  
14 reasonable rules and regulations as may be necessary for the levy and  
15 collection of the tax authorized under this section. The department of  
16 revenue shall perform the collection of such taxes on behalf of such  
17 city at no cost to the city.

18 NEW SECTION. **Sec. 2.** Section 1 of this act shall expire six  
19 years after the effective date of this act.