
HOUSE BILL 1436

State of Washington 54th Legislature 1995 Regular Session

By Representatives Dyer and B. Thomas

Read first time 01/25/95. Referred to Committee on Finance.

1 AN ACT Relating to the special excise tax on lodging; and amending
2 RCW 67.28.190, 67.28.200, and 67.40.100.

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

4 **Sec. 1.** RCW 67.28.190 and 1967 c 236 s 12 are each amended to read
5 as follows:

6 Any seller, as defined in RCW 82.08.010, who is required to collect
7 any tax under RCW 67.28.180 or 67.40.100(3) for any municipality shall
8 pay over such tax to such municipality as provided in RCW 67.28.200 and
9 such tax shall be deducted from the amount of tax such seller would
10 otherwise be required to collect and to pay over to the department of
11 revenue under chapter 82.08 RCW.

12 **Sec. 2.** RCW 67.28.200 and 1993 c 389 s 2 are each amended to read
13 as follows:

14 The legislative body of any county or city may establish reasonable
15 exemptions and may adopt such reasonable rules and regulations as may
16 be necessary for the levy and collection of the taxes authorized under
17 this chapter and RCW 67.40.100(3). The department of revenue shall

1 perform the collection of such taxes on behalf of such county or city
2 at no cost to such county or city.

3 **Sec. 3.** RCW 67.40.100 and 1990 c 242 s 1 are each amended to read
4 as follows:

5 (1) Except as provided in chapters 67.28 and 82.14 RCW and
6 subsection (2) and (3) of this section, after January 1, 1983, no city,
7 town, or county in which the tax under RCW 67.40.090 is imposed may
8 impose a license fee or tax on the act or privilege of engaging in
9 business to furnish lodging by a hotel, rooming house, tourist court,
10 motel, trailer camp, or similar facilities in excess of the rate
11 imposed upon other persons engaged in the business of making sales at
12 retail as that term is defined in chapter 82.04 RCW.

13 (2) A city incorporated before January 1, 1982, with a population
14 over sixty thousand located in a county with a population over one
15 million, other than the city of Seattle, may impose a special excise
16 tax under the following conditions:

17 (a) The proceeds of the tax must be used for the acquisition,
18 design, construction, and marketing of convention and trade facilities
19 and may be used for and pledged to the payment of bonds, leases, or
20 other obligations issued or incurred for such purposes. The proceeds
21 of the tax may be used for maintenance and operation only as part of a
22 budget which includes the use of the tax for debt service and
23 marketing.

24 (b) The legislative body of the city, before imposing the tax, must
25 authorize a complete study and investigation of the desirability and
26 economic feasibility of the proposed convention and trade facilities.

27 (c) The rate of the tax shall not exceed three percent.

28 (d) The tax shall be imposed on the sale of or charge made for the
29 furnishing of lodging by a hotel, rooming house, tourist court, motel,
30 or trailer camp, and the granting of any similar license to use real
31 property, as distinguished from the renting or leasing of real
32 property, except that no such tax may be levied on any premises having
33 fewer than sixty lodging units.

34 (3) A city or town with a population of less than two thousand that
35 is located in a county with a population of over one million may impose
36 a special excise tax of up to two percent on the sale of or charge for
37 the furnishing of lodging by a hotel or motel and the granting of any
38 similar license to use real property, as distinguished from the renting

1 or leasing of real property, except that no such tax shall be levied on
2 a premises having fewer than forty lodging units. The proceeds of this
3 tax may only be used to mitigate the impacts of tourism or flooding.

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