

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5551**

54th Legislature  
1995 Regular Session

Passed by the Senate April 23, 1995  
YEAS 44 NAYS 1

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**President of the Senate**

Passed by the House April 11, 1995  
YEAS 92 NAYS 3

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**Speaker of the  
House of Representatives**

Approved

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5551** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5551**

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AS AMENDED BY THE HOUSE

Passed Legislature - 1995 Regular Session

**State of Washington                      54th Legislature                      1995 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Sellar and Snyder)

Read first time 02/23/95.

1            AN ACT Relating to the excise taxation of lodging; and adding a new  
2 section to chapter 67.28 RCW.

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 legislative body of any city meeting the criteria in  
7 subsection (2) or (3) of this section may impose a special excise tax  
8 on the sale of or charge made for the furnishing of lodging by a hotel,  
9 rooming house, tourist court, motel, trailer camp, and the granting of  
10 any similar license to use real property, as distinguished from the  
11 renting or leasing of real property, not to exceed the rate specified  
12 in the subsection. For the purposes of this tax, it shall be presumed  
13 that the occupancy of real property for a continuous period of one  
14 month or more constitutes a rental or lease of real property and not a  
15 mere license to use or to enjoy the same.

16            (2)(a) In a county east of the crest of the Cascade mountains with  
17 a population of at least fifty-five thousand but less than sixty-two  
18 thousand:

1 (i) A city with a population of at least three thousand but less  
2 than four thousand may impose a tax under this section not to exceed  
3 three percent.

4 (ii) A city with a population of at least one thousand eight  
5 hundred but less than two thousand five hundred may impose a tax under  
6 this section not to exceed three percent.

7 (b) All taxes levied and collected under this subsection (2) shall  
8 be credited to a special fund in the treasury of the city collecting  
9 the tax. Such taxes shall only be used for tourism promotion.

10 (3)(a) In a county east of the crest of the Cascade mountains with  
11 a population of at least fifty-five thousand but less than sixty-two  
12 thousand, a city with a population of at least twenty-two thousand but  
13 less than twenty-eight thousand may impose a tax under this section not  
14 to exceed two percent.

15 (b) In a county east of the crest of the Cascade mountains with a  
16 population of at least twenty-eight thousand but less than thirty-three  
17 thousand, a city with a population of at least three thousand but less  
18 than six thousand may impose a tax under this section not to exceed two  
19 percent.

20 (c) All taxes levied and collected under this subsection (3) shall  
21 be credited to a special fund in the treasury of the city collecting  
22 the tax. Such taxes shall only be used for tourism promotion, and for  
23 the design, expansion, and construction of public facilities related to  
24 tourism promotion.

25 (4) The taxes authorized in this section are in addition to any  
26 other taxes authorized by law.

27 (5) Any seller, as defined in RCW 82.08.010, who is required to  
28 collect any tax under this section shall pay over such tax to the city  
29 as provided in RCW 67.28.200. The deduction from state taxes under RCW  
30 67.28.190 does not apply to the taxes imposed under this section.

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