

2 **2SHB 1531** - S AMD
3 By Senator McAuliffe

4 ADOPTED 03/13/02

5 On page 10, after line 35, insert the following:

6 "**Sec. 3.** RCW 67.28.181 and 1998 c 35 s 1 are each amended to read
7 as follows:

8 (1) The legislative body of any municipality may impose an excise
9 tax on the sale of or charge made for the furnishing of lodging that is
10 subject to tax under chapter 82.08 RCW. The rate of tax shall not
11 exceed the lesser of two percent or a rate that, when combined with all
12 other taxes imposed upon sales of lodging within the municipality under
13 this chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals
14 twelve percent. A tax under this chapter shall not be imposed in
15 increments smaller than tenths of a percent.

16 (2) Notwithstanding subsection (1) of this section:

17 (a) If a municipality was authorized to impose taxes under this
18 chapter or RCW 67.40.100 or both with a total rate exceeding four
19 percent before July 27, 1997, such total authorization shall continue
20 through January 1, 1999, and thereafter the municipality may impose a
21 tax under this section at a rate not exceeding the rate actually
22 imposed by the municipality on January 1, 1999.

23 (b) If a city or town, other than a municipality imposing a tax
24 under (a) of this subsection, is located in a county that imposed taxes
25 under this chapter with a total rate of four percent or more on January
26 1, 1997, the city or town may not impose a tax under this section,
27 except that a municipality located in more than one county may impose
28 a tax under this section in each county at the maximum rate that would
29 have been allowed as of March 11, 1998.

30 (c) If a city has a population of four hundred thousand or more and
31 is located in a county with a population of one million or more, the
32 rate of tax imposed under this chapter by the city shall not exceed the
33 lesser of four percent or a rate that, when combined with all other
34 taxes imposed upon sales of lodging in the municipality under this
35 chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals
36 fifteen and two-tenths percent.

1 (d) If a municipality was authorized to impose taxes under this
2 chapter or RCW 67.40.100, or both, at a rate equal to six percent
3 before January 1, 1998, the municipality may impose a tax under this
4 section at a rate not exceeding the rate actually imposed by the
5 municipality on January 1, 1998.

6 (3) Any county ordinance or resolution adopted under this section
7 shall contain a provision allowing a credit against the county tax for
8 the full amount of any city or town tax imposed under this section upon
9 the same taxable event."

10 Renumber the remaining sections consecutively.

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14 On page 1, line 2 of the title, after "67.28.180," insert
15 "67.28.181,"

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