

# SENATE BILL REPORT

## SB 5468

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As of February 13, 2013

**Title:** An act relating to modifying the definition of tourist for the purposes of the lodging tax.

**Brief Description:** Modifying the definition of tourist for the purposes of the lodging tax.

**Sponsors:** Senators Hewitt, Rolfes, Keiser, Schoesler, Hobbs and McAuliffe.

**Brief History:**

**Committee Activity:** Trade & Economic Development: 2/14/13.

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### SENATE COMMITTEE ON TRADE & ECONOMIC DEVELOPMENT

**Staff:** Edward Redmond (786-7471)

**Background:** A hotel-motel tax is a special sales tax on lodging rentals by hotels, motels, rooming houses, private campgrounds, RV parks, and other similar facilities. Cities and counties are authorized to levy a basic or state-shared hotel-motel tax of up to 2 percent. These taxes are credited against the state sales tax on the furnishing of lodging. Other hotel-motel taxes are imposed in addition to ordinary state and local sales taxes and are added to the amount paid by the customer. The latter type is often referred to as a special hotel-motel tax. Lodging tax revenues may be used by local jurisdictions for operations expenditures for tourism promotion as well as to fund and operate festivals and special events designed to attract tourists.

Under current law, a tourist is defined as a person who travels from a place of residence to a different town, city, county, state, or country, for purposes of business, pleasure, recreation, education, arts, heritage, or culture.

**Summary of Bill:** The definition of tourist is amended. A tourist is defined as a person who travels for business or pleasure either: (1) on a trip away from their place of residence or business and stays overnight in paid accommodations; or (2) to a place 50 miles or more, one way, from their place of residence or their business for the day, or stays overnight.

**Appropriation:** None.

**Fiscal Note:** Available.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.