

**RCW 35.101.052 Lodging charge—Contract for administration and collection of by department of revenue.** (1) A legislative authority shall contract, prior to the effective date of an ordinance imposing a lodging charge under RCW 35.101.050, for the administration and collection of the charge by the state department of revenue. The department may deduct a percentage amount, as provided by contract, for the administration and collection expenses incurred by the department.

(2) This section only applies to a legislative authority consisting of a county with a population of one million or more or a city or town within such a county. [2009 c 442 § 2.]