

2282

Sponsor(s): Representatives Haugen and Ferguson

Brief Description: Imposing a tax on vehicle rentals.

**HB 2282 - DIGEST**

Imposes a tax on each vehicle rental of one dollar or the tax imposed by the renter's state of residence, whichever is greater.

Holds the vehicle rental dealer personally liable to the state for the amount of the tax.

Imposes a gross misdemeanor penalty on a dealer who converts the tax revenue to his or her own use, and a misdemeanor penalty for a failure to pay the tax to the state.

Requires the taxes to be deposited in the local highway heritage account and specifies the permissible uses for the revenue.

Takes effect July 1, 1992.