

1 1862-S.E AAS 4/6/93

2 **ESHB 1862** - S COMM AMD
3 By Committee on Ways and Means

4 ADOPTED 4/6/93

5 On page 2, after line 19, strike the remainder of the bill.

6 **ESHB 1862** - S COMM AMD
7 By Committee on Ways and Means

8 ADOPTED 4/6/93

9 On page 1, line 2 of the title, after "charges;" strike "amending
10 RCW 67.28.240;"

11 **ESHB 1862** - S AMD - 000591
12 By Senators Deccio, Loveland and Jesernig

13 ADOPTED 4/6/93

14 On page 2, after line 19, insert the following:

15 "Sec. 1. RCW 67.28.240 and 1991 c 363 s 140 are each amended to
16 read as follows:

17 (1) The legislative body of a county that qualified under RCW
18 67.28.180(2)(b) other than a county with a population of one million or
19 more and the legislative bodies of cities in the qualifying county are
20 each authorized to levy and collect a special excise tax of ((two))
21 three percent on the sale of or charge made for the furnishing of
22 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
23 and the granting of any similar license to use real property, as
24 distinguished from the renting or leasing of real property. For the
25 purposes of this tax, it shall be presumed that the occupancy of real
26 property for a continuous period of one month or more constitutes a
27 rental or lease of real property and not a mere license to use or to
28 enjoy the same.

29 (2) No city may impose the special excise tax authorized in
30 subsection (1) of this section during the time the city is imposing the
31 tax under RCW 67.28.180, and no county may impose the special excise
32 tax authorized in subsection (1) of this section until such time as

1 those cities within the county containing at least one-half of the
2 total incorporated population have imposed the tax.

3 (3) Any county ordinance or resolution adopted under this section
4 shall contain, in addition to all other provisions required to conform
5 to this chapter, a provision allowing a credit against the county tax
6 for the full amount of any city tax imposed under this section upon the
7 same taxable event.

8 (4) Any seller, as defined in RCW 82.08.010, who is required to
9 collect any tax under this section shall pay over such tax to the
10 county or city as provided in RCW 67.28.200. The deduction from state
11 taxes under RCW 67.28.190 does not apply to taxes imposed under this
12 section."

13 **ESHB 1862** - S AMD - 000591

14 By Senators Deccio, Loveland and Jesernig

15 ADOPTED 4/6/93

16 On page 1, line 2 of the title, after "charges;" insert "amending
17 RCW 67.28.240;"

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