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ENGROSSED SENATE BILL 5925

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State of Washington

53rd Legislature

1993 Regular Session

By Senator Snyder

Read first time 02/25/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to excise taxation of lodging; amending RCW  
2 67.28.240; and adding new sections to chapter 67.28 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 67.28 RCW  
5 to read as follows:

6 (1) The legislative body of any county with a population greater  
7 than seventy-five thousand in which is located all or part of a  
8 national monument is authorized to levy and collect a special excise  
9 tax not to exceed two percent on the sale of or charge made for the  
10 furnishing of lodging by a hotel, rooming house, tourist court, motel,  
11 trailer camp, and the granting of any similar license to use real  
12 property, as distinguished from the renting or leasing of real  
13 property. For the purposes of this tax, it shall be presumed that the  
14 occupancy of real property for a continuous period of one month or more  
15 constitutes a rental or lease of real property and not a mere license  
16 to use or to enjoy the same.

17 (2) The tax authorized in subsection (1) of this section is in  
18 addition to any other tax authorized by law.

1 (3) Any seller, as defined in RCW 82.08.010, who is required to  
2 collect any tax under this section shall pay over the tax to the county  
3 as provided in RCW 67.28.200. The deduction from state taxes under RCW  
4 67.28.190 does not apply to the tax imposed under this section.

5 (4) All taxes levied and collected under this section shall be  
6 credited to a special fund in the treasury of the county. The taxes  
7 shall only be used for the acquisition, construction, repair, and  
8 improvement of a rest area for tourists which includes restrooms,  
9 picnic areas, trails and viewpoints, emergency facilities, transient  
10 parking facilities, concession and gift sales, and marketing of  
11 facilities for tourists visiting the county or the national monument,  
12 or to pay or secure the payment of all or any portion of general  
13 obligation bonds issued for such purposes. As used in this section,  
14 "transient parking facilities" does not include parking spaces to be  
15 used for overnight stays.

16 (5) The tax authorized in subsection (1) of this section may only  
17 be imposed if the county and at least one of the two largest cities in  
18 the county provide moneys for the project described in subsection (4)  
19 of this section from revenue received under RCW 67.28.180 or if the  
20 county provides moneys for the project from revenue received under RCW  
21 82.14.030. Moneys provided under this section shall be deposited in  
22 the special fund created under subsection (4) of this section and may  
23 be used only as provided in subsection (4) of this section.

24 NEW SECTION. **Sec. 2.** A new section is added to chapter 67.28 RCW  
25 to read as follows:

26 The department of revenue shall perform the collection of taxes  
27 under section 1 of this act on behalf of the county at no cost to the  
28 county.

29 **Sec. 3.** RCW 67.28.240 and 1991 c 363 s 140 are each amended to  
30 read as follows:

31 (1) The legislative body of a county that qualified under RCW  
32 67.28.180(2)(b) other than a county with a population of one million or  
33 more and the legislative bodies of cities in the qualifying county are  
34 each authorized to levy and collect a special excise tax of (~~two~~) up  
35 to five percent on the sale of or charge made for the furnishing of  
36 lodging by a hotel, rooming house, tourist court, motel, trailer camp,  
37 and the granting of any similar license to use real property, as

1 distinguished from the renting or leasing of real property. For the  
2 purposes of this tax, it shall be presumed that the occupancy of real  
3 property for a continuous period of one month or more constitutes a  
4 rental or lease of real property and not a mere license to use or to  
5 enjoy the same.

6 (2) No city may impose the special excise tax authorized in  
7 subsection (1) of this section during the time the city is imposing the  
8 tax under RCW 67.28.180, and no county may impose the special excise  
9 tax authorized in subsection (1) of this section until such time as  
10 those cities within the county containing at least one-half of the  
11 total incorporated population have imposed the tax.

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

17 (4) Any seller, as defined in RCW 82.08.010, who is required to  
18 collect any tax under this section shall pay over such tax to the  
19 county or city as provided in RCW 67.28.200. The deduction from state  
20 taxes under RCW 67.28.190 does not apply to taxes imposed under this  
21 section.

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