
SENATE BILL 5925

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 67.28.200; and adding a new section 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 in which is located all or
7 part of a national monument is authorized to levy and collect a special
8 excise tax not to exceed three percent on the sale of or charge made
9 for the furnishing of lodging by a hotel, rooming house, tourist court,
10 motel, trailer camp, and the granting of any similar license to use
11 real property, as distinguished from the renting or leasing of real
12 property. For the purposes of this tax, it shall be presumed that the
13 occupancy of real property for a continuous period of one month or more
14 constitutes a rental or lease of real property and not a mere license
15 to use or to enjoy the same.

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

18 (3) Any seller, as defined in RCW 82.08.010, who is required to
19 collect any tax under this section shall pay over the tax to the county

1 as provided in RCW 67.28.200. The deduction from state taxes under RCW
2 67.28.190 does not apply to the tax imposed under this section.

3 (4) All taxes levied and collected under this section shall be
4 credited to a special fund in the treasury of the county. The taxes
5 shall only be used for the acquisition, construction, repair,
6 improvement, and marketing of facilities for tourists visiting the
7 national monument, or to pay or secure the payment of all or any
8 portion of general obligation bonds issued for such purposes.

9 **Sec. 2.** RCW 67.28.200 and 1991 c 331 s 2 are each amended to read
10 as follows:

11 The legislative body of any county or city may establish reasonable
12 exemptions and may adopt such reasonable rules and regulations as may
13 be necessary for the levy and collection of the taxes authorized ((~~by~~
14 ~~RCW 67.28.180, 67.28.182, and 67.28.230 through 67.28.250, and~~
15 ~~67.28.260~~)) under this chapter. The department of revenue shall
16 perform the collection of such taxes on behalf of such county or city
17 at no cost to such county or city.

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