
SENATE BILL 6564

State of Washington

53rd Legislature

1994 Regular Session

By Senator Vognild

Read first time 01/28/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to special excise taxes; and adding a new section
2 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 of four
7 hundred thousand or more any portion of whose boundaries lie north of
8 the northernmost boundary of King county is authorized to levy and
9 collect a special excise tax of not to exceed two percent on the sale
10 of or charge made for the furnishing of lodging within the boundaries
11 of the county by a hotel, rooming house, tourist court, motel, trailer
12 camp, and the granting of any similar license to use real property, as
13 distinguished from the renting or leasing of real property. For the
14 purposes of this tax, it shall be presumed that the occupancy of real
15 property for a continuous period of one month or more constitutes a
16 rental or lease of real property and not a mere license to use or to
17 enjoy the same.

18 (2) Any seller, as defined in RCW 82.08.010, who is required to
19 collect a tax under this section shall pay over such 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 taxes imposed under this section.

3 (3) The taxes levied and collected under this section shall be
4 credited to a special fund in the treasury of the county imposing such
5 tax. Such taxes may be levied and collected for any of the purposes
6 described in RCW 67.28.120, including an arena, under a joint use
7 agreement or otherwise as permitted by RCW 67.28.120 or 67.28.130 or to
8 pay or secure the payment of general obligation bonds or revenue bonds
9 issued for such purposes or to develop strategies to expand tourism
10 within the county.

11 (4) The tax authorized in subsection (1) of this section is in
12 addition to any other tax authorized by law.

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