CERTIFICATION OF ENROLLMENT

ENGROSSED SENATE BILL 6564

Chapter 65, Laws of 1994

53rd Legislature
1994 Regular Session

HOTEL-MOTEL TAX--COUNTIES OF FOUR HUNDRED THOUSAND OR MORE

EFFECTIVE DATE: 6/9/94

Passed by the Senate February 15, 1994
YEAS 36 NAYS 10

JOEL PRITCHARD
President of the Senate

Passed by the House March 3, 1994
YEAS 82 NAYS 16

BRIAN EBERSOLE
Speaker of the House of Representatives

Approved March 23, 1994

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is ENGROSSED SENATE BILL 6564 as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN
Secretary

MIKE LOWRY
Governor of the State of Washington
AN ACT Relating to special excise taxes; and adding a new section to chapter 67.28 RCW.

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

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

(1) The legislative body of any county with a population of four hundred thousand or more any portion of whose boundaries lie north of the northernmost boundary of King county is authorized to levy and collect a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging within the boundaries of the county by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. For the purposes of this tax, it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same. Prior to authorizing a tax pursuant to this section, the county legislative body shall convene a public meeting to consult
1 with the mayor of every city and town located within the boundaries of
2 the county regarding the proposed use of tax revenues.
3
4 (2) Any seller, as defined in RCW 82.08.010, who is required to
5 collect a tax under this section shall pay over such tax to the county,
6 as provided in RCW 67.28.200. The deduction from state taxes under RCW
7 67.28.190 does not apply to taxes imposed under this section.
8
9 (3) The taxes levied and collected under this section shall be
10 credited to a special fund in the treasury of the county imposing such
11 tax. Such taxes may be levied and collected for any of the purposes
12 described in RCW 67.28.120, including an arena, under a joint use
13 agreement or otherwise as permitted by RCW 67.28.120 or 67.28.130 or to
14 pay or secure the payment of general obligation bonds or revenue bonds
15 issued for such purposes or to develop strategies to expand tourism
16 within the county. On at least an annual basis, the county legislative
17 authority shall consult with the mayor of every city and town located
18 within the boundaries of the county regarding the use of taxes
19 collected pursuant to this section.
20
21 (4) The tax authorized in subsection (1) of this section is in
22 addition to any other tax authorized by law.
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24 Passed the Senate February 15, 1994.
26 Approved by the Governor March 23, 1994.
27 Filed in Office of Secretary of State March 23, 1994.