

2 SSB 5551 - H COMM AMD **ADOPTED 4/11/95**

3 By Committee on Finance

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5 Strike everything after the enacting clause and insert the
6 following:

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

9 (1) The legislative body of any city meeting the criteria in
10 subsection (2) or (3) of this section may impose a special excise tax
11 on the sale of or charge made for the furnishing of lodging by a hotel,
12 rooming house, tourist court, motel, trailer camp, and the granting of
13 any similar license to use real property, as distinguished from the
14 renting or leasing of real property, not to exceed the rate specified
15 in the subsection. For the purposes of this tax, it shall be presumed
16 that the occupancy of real property for a continuous period of one
17 month or more constitutes a rental or lease of real property and not a
18 mere license to use or to enjoy the same.

19 (2)(a) In a county east of the crest of the Cascade mountains with
20 a population of at least fifty-five thousand but less than sixty-two
21 thousand:

22 (i) A city with a population of at least three thousand but less
23 than four thousand may impose a tax under this section not to exceed
24 three percent.

25 (ii) A city with a population of at least one thousand eight
26 hundred but less than two thousand five hundred may impose a tax under
27 this section not to exceed three percent.

28 (b) All taxes levied and collected under this subsection (2) shall
29 be credited to a special fund in the treasury of the city collecting
30 the tax. Such taxes shall only be used for tourism promotion.

31 (3)(a) In a county east of the crest of the Cascade mountains with
32 a population of at least fifty-five thousand but less than sixty-two
33 thousand, a city with a population of at least twenty-two thousand but
34 less than twenty-eight thousand may impose a tax under this section not
35 to exceed two percent.

1 (b) In a county east of the crest of the Cascade mountains with a
2 population of at least twenty-eight thousand but less than thirty-three
3 thousand, a city with a population of at least three thousand but less
4 than six thousand may impose a tax under this section not to exceed two
5 percent.

6 (c) All taxes levied and collected under this subsection (3) shall
7 be credited to a special fund in the treasury of the city collecting
8 the tax. Such taxes shall only be used for tourism promotion, and for
9 the design, expansion, and construction of public facilities related to
10 tourism promotion.

11 (4) The taxes authorized in this section are in addition to any
12 other taxes authorized by law.

13 (5) Any seller, as defined in RCW 82.08.010, who is required to
14 collect any tax under this section shall pay over such tax to the city
15 as provided in RCW 67.28.200. The deduction from state taxes under RCW
16 67.28.190 does not apply to the taxes imposed under this section."

17 EFFECT: Adds additional population criteria. Leavenworth,
18 Wenatchee, and East Wenatchee currently qualify.

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