

1 **ESSB 5943** - H AMD TO H AMD (5943 S.E AMH VANL H3027.1) **872 FAILED**
2 **4/13/95**

3 By Representative Mielke

4 On page 11, after line 9, insert the following:

5 "NEW SECTION. Sec. 12. A new section is added to chapter
6 67.28 RCW to read as follows:

7 (1) The legislative body of a city located east of the crest
8 of the Cascade mountains with a population of not less than one
9 hundred seventy-five thousand is authorized to levy and collect
10 an additional excise tax not to exceed two percent on the sale of
11 or charge made for the furnishing of lodging by a hotel, rooming
12 house, tourist court, motel, trailer camp, and the granting of
13 any similar license to use real property, as distinguished from
14 the renting or leasing of real property. For the purpose of this
15 tax, it shall be presumed that the occupancy of real property for
16 a continuous period of one month or more constitutes a rental or
17 lease of real property and not a mere license to use or to enjoy
18 the same.

19 (2) The provisions of RCW 67.28.190 apply to the tax levied
20 and collected under this section.

21 (3) All taxes levied and collected under this section shall
22 be credited to a special fund in the treasury of the city. Such
23 taxes only for the acquisition, construction, expansion,
24 renovation, maintenance, and operation of a convention and trade
25 center owned by the city."

26
27 Renumber the remaining sections consecutively, correct
28 internal references accordingly and correct the title.

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EFFECT: Authorizes an additional excise tax not exceed two percent for lodging.

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