

2 SSB 6241 - S AMD - 033

3 By Senators Haugen, Sellar and Spanel

4 ADOPTED 2/5/96

5 On page 2, after line 9, insert the following:

6 "NEW SECTION. **Sec. 2.** A new section is added to chapter 67.28 RCW  
7 to read as follows:

8 (1) The legislative body of a city with a population of at least  
9 five hundred but less than one thousand in a county with a population  
10 of at least eighty thousand but less than one hundred fifteen thousand  
11 may levy and collect a special excise tax not to exceed two percent on  
12 the sale of or charge made for the furnishing of lodging by a hotel,  
13 rooming house, tourist court, motel, trailer camp, and the granting of  
14 a similar license to use real property, as distinguished from the  
15 renting or leasing of real property. For the purposes of this tax, it  
16 is presumed that the occupancy of real property for a continuous period  
17 of one month or more constitutes a rental or lease of real property and  
18 not a mere license to use or to enjoy the property.

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

21 (3) A seller, as defined in RCW 82.08.010, who is required to  
22 collect a tax under this section, shall pay the tax to the city as  
23 provided in RCW 67.28.200. The deduction from state taxes under RCW  
24 67.28.190 does not apply to taxes imposed under this section.

25 (4) The tax levied and collected under this section shall be  
26 credited to a special fund in the treasury of the city. The taxes may  
27 be levied only for the purpose of paying all or any part of the cost of  
28 acquisition, construction, or operation of a performing and visual arts  
29 center or to pay or secure the payment of all or any portion of general  
30 obligation bonds or revenue bonds issued for such purpose."

31 Renumber the sections consecutively and correct any internal  
32 references accordingly.