

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5551

Chapter 340, Laws of 1995

54th Legislature
1995 Regular Session

LODGING TAX--EASTERN WASHINGTON CITIES AND COUNTIES

EFFECTIVE DATE: 7/23/95

Passed by the Senate April 23, 1995
YEAS 44 NAYS 1

JOEL PRITCHARD

President of the Senate

Passed by the House April 11, 1995
YEAS 92 NAYS 3

CLYDE BALLARD

**Speaker of the
House of Representatives**

Approved May 11, 1995

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5551** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN

Secretary

FILED

May 11, 1995 - 1:32 p.m.

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 5551

AS AMENDED BY THE HOUSE

Passed Legislature - 1995 Regular Session

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Sellar and Snyder)

Read first time 02/23/95.

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

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

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

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

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

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

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

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

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

27 (5) Any seller, as defined in RCW 82.08.010, who is required to
28 collect any tax under this section shall pay over such tax to the city
29 as provided in RCW 67.28.200. The deduction from state taxes under RCW
30 67.28.190 does not apply to the taxes imposed under this section.

Passed the Senate April 23, 1995.

Passed the House April 11, 1995.

Approved by the Governor May 11, 1995.

Filed in Office of Secretary of State May 11, 1995.