

5330

Sponsor(s): Senators Constantine and Rossi

Brief Description: Limiting the combined sales tax rate on lodging.

**SB 5330 - DIGEST**

Provides that a local sales and use tax change adopted after December 1, 2000, must provide an exemption for those sales of lodging which if the total sales tax rate imposed on sales of lodging would exceed the greater of:

- (1) Twelve percent; or
- (2) The total sales tax rate that would have applied to the sale of lodging if the sale were made on December 1, 2000.