SENATE BILL REPORT SB 6550

As Reported By Senate Committee On: Government Operations & Elections, February 6, 2004

Title: An act relating to the implementation date of existing lodging taxes.

Brief Description: Modifying lodging taxes.

Sponsors: Senators Rasmussen, Winsley, Kastama, Oke and Regala.

Brief History:

Committee Activity: Government Operations & Elections: 2/4/04, 2/6/04 [DP].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

Majority Report: Do pass.

Signed by Senators Roach, Chair; Stevens, Vice Chair; Berkey, Fairley, Horn, Kastama and McCaslin.

Staff: Aldo Melchiori (786-7439)

Background: Lodging taxes are authorized under state law and must be used for specific purposes. In 1998, the Legislature authorized any municipality to adopt another tax on lodging, provided that the tax was imposed by January 1, 1999. Pierce County adopted an additional lodging tax in December 1998, but the provision took effect on January 2, 1999. There is a question regarding whether the Legislature's authorization applies to taxes adopted, but not actually effective, prior to January 1, 1999.

Summary of Bill: The Legislature retroactively modifies the authorization to impose the additional tax on lodging to January 31, 1999. The current procedures, methods of collection, and schedules for excise taxes apply.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: This is just a technical bill. If the county executive had not been overly diligent and signed the county legislation, it would have taken effect on the proper date.

Testimony Against: None.

Testified: PRO: Senator Rasmussen, prime sponsor; David Shirer, Pierce County; Michael Shaw Pierce County.