
HOUSE BILL 2250

State of Washington

61st Legislature

2009 Regular Session

By Representative Hunter

Read first time 02/18/09. Referred to Committee on Finance.

1 AN ACT Relating to modifying state and local lodging taxes used for
2 convention and trade facilities; amending RCW 67.40.130 and 67.40.090;
3 and providing an expiration date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 67.40.130 and 1995 c 386 s 1 are each amended to read
6 as follows:

7 (1) The governing body of a city, while not required by legislative
8 mandate to do so, may, (~~after July 1, 1995,~~) by resolution or
9 ordinance for the purposes authorized under RCW 67.40.170 and
10 67.40.190, fix and impose a sales tax on the charge for rooms to be
11 used for lodging by transients in accordance with the terms of chapter
12 386, Laws of 1995. Such tax shall be collected from those persons who
13 are taxable by the state under RCW 67.40.090, but only those taxable
14 persons located within the boundaries of the city imposing the tax.
15 Until January 1, 2021, the rate of such tax imposed by a city shall be
16 two percent of the charge for rooms to be used for lodging by
17 transients. (~~Any such tax imposed under this section shall not be~~
18 collected prior to January 1, 2000.) On and after January 1, 2021, the
19 rate of such tax imposed by a city shall be one percent of the charge

1 for rooms to be used for lodging by transients. The tax authorized
2 under this section shall be levied and collected in the same manner as
3 those taxes authorized under chapter 82.14 RCW. Penalties, receipts,
4 abatements, refunds, and all other similar matters relating to the tax
5 shall be as provided in chapter 82.08 RCW.

6 (2) The tax levied under this section shall remain in effect and
7 not be modified for that period for which the principal and interest
8 obligations of state bonds issued to finance the expansion of the state
9 convention and trade center under RCW 67.40.030 remain outstanding.

10 (3) As used in this section, the term "city" means a municipality
11 that has within its boundaries a convention and trade facility as
12 defined in RCW 67.40.020.

13 (4) This section expires January 1, 2030.

14 **Sec. 2.** RCW 67.40.090 and 2002 c 178 s 4 are each amended to read
15 as follows:

16 (1) Commencing April 1, 1982, there is imposed, and the department
17 of revenue shall collect, in King county a special excise tax on the
18 sale of or charge made for the furnishing of lodging that is subject to
19 tax under chapter 82.08 RCW, except that no such tax may be levied on
20 any premises having fewer than sixty lodging units. The legislature on
21 behalf of the state pledges to maintain and continue this tax until the
22 bonds authorized by this chapter are fully redeemed, both principal and
23 interest.

24 ~~(2) ((The rate of the tax imposed under this section shall be as
25 provided in this subsection.~~

26 ~~(a) From April 1, 1982, through December 31, 1982, inclusive, the
27 rate shall be three percent in the city of Seattle and two percent in
28 King county outside the city of Seattle.~~

29 ~~(b) From January 1, 1983, through June 30, 1988, inclusive, the
30 rate shall be five percent in the city of Seattle and two percent in
31 King county outside the city of Seattle.~~

32 ~~(c) From July 1, 1988, through December 31, 1992, inclusive, the
33 rate shall be six percent in the city of Seattle and two and four-
34 tenths percent in King county outside the city of Seattle.~~

35 ~~(d) From January 1, 1993, and until bonds and all other borrowings
36 authorized under RCW 67.40.030 are retired,)) Until January 1, 2030,
37 the rate of tax imposed under this section shall be seven percent in~~

1 the city of Seattle and two and eight-tenths percent in King county
2 outside the city of Seattle. On and after January 1, 2030, the rate of
3 tax imposed under this section shall be six percent in the city of
4 Seattle and two and four-tenths percent in King county outside the city
5 of Seattle.

6 ~~((e) Except as otherwise provided in (d) of this subsection, on~~
7 ~~and after the change date, the rate shall be six percent in the city of~~
8 ~~Seattle and two and four tenths percent in King county outside the city~~
9 ~~of Seattle.~~

10 ~~(f) As used in this section, "change date" means the October 1st~~
11 ~~next occurring after certification occurs under (g) of this subsection.~~

12 ~~(g) On August 1st of 1998 and of each year thereafter until~~
13 ~~certification occurs under this subsection, the state treasurer shall~~
14 ~~determine whether seventy one and forty three one hundredths percent of~~
15 ~~the revenues actually collected and deposited with the state treasurer~~
16 ~~for the tax imposed under this section during the twelve months ending~~
17 ~~June 30th of that year, excluding penalties and interest, exceeds the~~
18 ~~amount actually paid in debt service during the same period for bonds~~
19 ~~issued under RCW 67.40.030 by at least two million dollars. If so, the~~
20 ~~state treasurer shall so certify to the department of revenue.~~

21 ~~(3) The proceeds of the special excise tax shall be deposited as~~
22 ~~provided in this subsection.~~

23 ~~(a) Through June 30, 1988, inclusive, all proceeds shall be~~
24 ~~deposited in the state convention and trade center account.~~

25 ~~(b) From July 1, 1988, through December 31, 1992, inclusive,~~
26 ~~eighty three and thirty three one hundredths percent of the proceeds~~
27 ~~shall be deposited in the state convention and trade center account.~~
28 ~~The remainder shall be deposited in the state convention and trade~~
29 ~~center operations account.~~

30 ~~(c) From January 1, 1993, until the change date))~~ Until January 1,
31 2030, eighty-five and seventy-one-hundredths percent of the proceeds
32 shall be deposited in the state convention and trade center account.
33 The remainder shall be deposited in the state convention and trade
34 center operations account.

35 ~~((d) On and after the change date))~~ On and after January 1, 2030,
36 eighty-three and thirty-three one-hundredths percent of the proceeds
37 shall be deposited in the state convention and trade center account.

1 The remainder shall be deposited in the state convention and trade
2 center operations account.
3 ((+4)) (3) Chapter 82.32 RCW applies to the tax imposed under this
4 section.

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