

ESSB 5334 - H AMD TO LG COMM AMD (H-1743.1/23) **643**

By Representative Jacobsen

NOT CONSIDERED 01/02/2024

1 On page 1, after line 30 of the striking amendment, insert the
2 following:

3 "(f) The tax authorized in this section may only be imposed by a
4 county, city, or town in which at least 1.5 percent of the dwelling
5 units within its jurisdiction are being used for short-term rental, as
6 determined by the office of financial management and the department of
7 revenue prior to the adoption of the ordinance or resolution imposing
8 the tax. When determining the percentage of dwelling units being used
9 for short-term rental within the jurisdiction, the office of financial
10 management and the department of revenue shall use the average
11 percentage used for short-term rentals over the prior calendar year.
12 The office of financial management and department of revenue are not
13 required to make the determination provided for in this section unless
14 requested to do so by a county, city, or town."

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EFFECT: Limits the counties, cities, and towns that can impose the short-term rental tax to those in which an average of at least 1.5 percent of the dwelling units in the jurisdiction were being used for short-term rental over the prior calendar year, as determined by the Office of Financial Management and the Department of Revenue.

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