

ESSB 5334 - H AMD TO LG COMM AMD (H-3365.1/24) **1249**

By Representative Jacobsen

1 On page 1, line 21 of the striking amendment, after "(d)" insert
2 "(i) The tax authorized in this section may only be imposed by a
3 county, city, or town in which at least 1.5 percent of the dwelling
4 units within its jurisdiction are being used for short-term rental, as
5 determined by the office of financial management and the department of
6 revenue prior to the adoption of the ordinance or resolution imposing
7 the tax.

8 (ii) 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 the county, city, or town has imposed the tax authorized in this
15 section, or the county, city, or town has requested such a
16 determination.

17 (iii) Once the tax authorized in this section has been imposed,
18 the county, city, or town imposing the tax may continue to collect it
19 until the county, city, or town is notified by the office of financial
20 management or the department of revenue that the percentage of
21 dwelling units being used for short-term rental over the prior
22 calendar year was below 1.5 percent. Such a county, city, or town must
23 then cease to collect the tax, and may not reimpose the tax until it
24 is notified that the percentage of dwelling units used for short-term
25 rentals within the county, city, or town is again at least 1.5
26 percent.

27 (e)"

1
2 Renumber the remaining subsections consecutively and correct any
3 internal references accordingly.
4

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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