
SENATE BILL 5251

State of Washington

69th Legislature

2025 Regular Session

By Senators Christian, Chapman, and Frame

Read first time 01/14/25. Referred to Committee on Business,
Financial Services & Trade.

1 AN ACT Relating to lodging tax revenues; and amending RCW
2 67.28.1816.

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

4 **Sec. 1.** RCW 67.28.1816 and 2013 c 196 s 1 are each amended to
5 read as follows:

6 (1) Lodging tax revenues under this chapter may be used, directly
7 by any municipality or indirectly through a convention and visitors
8 bureau or destination marketing organization for:

9 (a) Tourism marketing;

10 (b) The marketing and operations of special events and festivals
11 designed to attract tourists;

12 (c) Supporting the operations and capital expenditures of
13 tourism-related facilities owned or operated by a municipality or a
14 public facilities district created under chapters 35.57 and 36.100
15 RCW; or

16 (d) Supporting the operations and capital expenditures of
17 tourism-related facilities owned or operated by nonprofit
18 organizations described under 26 U.S.C. Sec. 501(c)(3) and 26 U.S.C.
19 Sec. 501(c)(6) of the internal revenue code of 1986, as amended.

20 (2)(a) Except as provided in (b) of this subsection, applicants
21 applying for use of revenues in this chapter must provide the

1 municipality to which they are applying estimates of how any moneys
2 received will result in increases in the number of people traveling
3 for business or pleasure on a trip:

4 (i) Away from their place of residence or business and staying
5 overnight in paid accommodations;

6 (ii) To a place (~~(fifty)~~) 50 miles or more one way from their
7 place of residence or business for the day or staying overnight; or

8 (iii) From another country or state outside of their place of
9 residence or their business.

10 (b) (i) In a municipality with a population of (~~(five thousand)~~)
11 5,000 or more, applicants applying for use of revenues in this
12 chapter must submit their applications and estimates described under
13 (a) of this subsection to the local lodging tax advisory committee.

14 (ii) The local lodging tax advisory committee must select the
15 candidates from amongst the applicants applying for use of revenues
16 in this chapter and provide a list of such candidates and recommended
17 amounts of funding to the municipality for final determination. The
18 municipality may choose only recipients from the list of candidates
19 and recommended amounts provided by the local lodging tax advisory
20 committee.

21 (c) (i) All recipients must submit a report to the municipality
22 describing the actual number of people traveling for business or
23 pleasure on a trip:

24 (A) Away from their place of residence or business and staying
25 overnight in paid accommodations;

26 (B) To a place (~~(fifty)~~) 50 miles or more one way from their
27 place of residence or business for the day or staying overnight; or

28 (C) From another country or state outside of their place of
29 residence or their business. A municipality receiving a report must:
30 Make such report available to the local legislative body and the
31 public; and furnish copies of the report to the joint legislative
32 audit and review committee and members of the local lodging tax
33 advisory committee.

34 (ii) The joint legislative audit and review committee must on a
35 biennial basis report to the economic development committees of the
36 legislature on the use of lodging tax revenues by municipalities.
37 Reporting under this subsection must begin in calendar year 2015.

38 (d) This section does not apply to the revenues of any lodging
39 tax authorized under this chapter imposed by a county with a

1 population of (~~one million five hundred thousand~~) 1,500,000 or
2 more.

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