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HOUSE BILL 2799

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State of Washington                      52nd Legislature                      1992 Regular Session

By Representatives Edmondson, Rayburn, Lisk and Chandler

Read first time 01/28/92. Referred to Committee on Revenue.

1            AN ACT Relating to cities and counties; and amending RCW 67.28.240.

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

3            **Sec. 1.** RCW 67.28.240 and 1991 c 363 s 140 are each amended to  
4 read as follows:

5            (1) The legislative body of a county that qualified under RCW  
6 67.28.180(2)(b) other than a county with a population of one million or  
7 more and the legislative bodies of cities in the qualifying county are  
8 each authorized to levy and collect a special excise tax of (~~two~~)  
9 three percent on the sale of or charge made for the furnishing of  
10 lodging by a hotel, rooming house, tourist court, motel, trailer camp,  
11 and the granting of any similar license to use real property, as  
12 distinguished from the renting or leasing of real property. For the  
13 purposes of this tax, it shall be presumed that the occupancy of real  
14 property for a continuous period of one month or more constitutes a

1 rental or lease of real property and not a mere license to use or to  
2 enjoy the same.

3 (2) No city may impose the special excise tax authorized in  
4 subsection (1) of this section during the time the city is imposing the  
5 tax under RCW 67.28.180, and no county may impose the special excise  
6 tax authorized in subsection (1) of this section until such time as  
7 those cities within the county containing at least one-half of the  
8 total incorporated population have imposed the tax.

9 (3) Any county ordinance or resolution adopted under this section  
10 shall contain, in addition to all other provisions required to conform  
11 to this chapter, a provision allowing a credit against the county tax  
12 for the full amount of any city tax imposed under this section upon the  
13 same taxable event.

14 (4) Any seller, as defined in RCW 82.08.010, who is required to  
15 collect any tax under this section shall pay over such tax to the  
16 county or city as provided in RCW 67.28.200. The deduction from state  
17 taxes under RCW 67.28.190 does not apply to taxes imposed under this  
18 section.