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HOUSE BILL 2461

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State of Washington                      53rd Legislature                      1994 Regular Session

By Representatives Kremen and Linville

Read first time 01/14/94. Referred to Committee on Revenue.

1            AN ACT Relating to hotel and motel taxes for the maintenance of a  
2 park and its facilities; and adding a new section to chapter 67.28 RCW.

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

4            NEW SECTION.    **Sec. 1.** A new section is added to chapter 67.28 RCW  
5 to read as follows:

6            The legislative body of any city bordering on Canada with a  
7 population of not less than two thousand five hundred in a county with  
8 a population of over one hundred thousand is authorized to levy and  
9 collect a special excise tax of not to exceed three percent on the sale  
10 of or charge made for the furnishing of lodging by a hotel, rooming  
11 house, tourist court, motel, trailer camp, and the granting of any  
12 similar license to use real property, as distinguished from the renting  
13 or leasing of real property. For the purposes of this tax, it shall be  
14 presumed that the occupancy of real property for a continuous period of  
15 one month or more constitutes a rental or lease of real property and  
16 not a mere license to use or to enjoy the same. The city may use the

- 1 proceeds for the maintenance of a park and the public rest rooms and
- 2 other tourist facilities within the park.

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