
SENATE BILL 5551

State of Washington

54th Legislature

1995 Regular Session

By Senators Sellar and Snyder

Read first time 01/26/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to the excise taxation of lodging; and adding a new
2 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 (1) The legislative body of any city with a population of at least
7 two thousand five hundred but less than four thousand located in a
8 county east of the crest of the Cascade mountains with a population of
9 at least fifty thousand but less than sixty thousand is authorized to
10 levy and collect a special excise tax not to exceed three percent on
11 the sale of or charge made for the furnishing of lodging by a hotel,
12 rooming house, tourist court, motel, trailer camp, and the granting of
13 any similar license to use real property, as distinguished from the
14 renting or leasing of real property. For the purposes of this tax, it
15 shall be presumed that the occupancy of real property for a continuous
16 period of one month or more constitutes a rental or lease of real
17 property and not a mere license to use or to enjoy the same.

18 (2) The tax authorized in subsection (1) of this section is in
19 addition to any other tax authorized by law.

1 (3) Any seller, as defined in RCW 82.08.010, who is required to
2 collect any tax under this section shall pay over such tax to the
3 county as provided in RCW 67.28.200. The deduction from state taxes
4 under RCW 67.28.190 does not apply to the tax imposed under this
5 section.

6 (4) All taxes levied and collected under this section shall be
7 credited to a special fund in the treasury of the county. Such taxes
8 shall only be used for tourism promotion.

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