
HOUSE BILL 2180

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Braddock and Spanel.

Read first time March 8, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to the motel/hotel tax for cities with a population
2 of forty-five thousand or more located in a first class county other
3 than a county that has, prior to June 26, 1975, pledged tax revenues or
4 issued bonds for purposes of public stadium, convention, performing
5 arts and/or visual arts center facilities; adding a new section to
6 chapter 67.28 RCW; and providing an expiration date.

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

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

10 (1) The city council of any city with a population of forty-five
11 thousand or more located in a first class county other than a county
12 that has, prior to June 26, 1975, pledged tax revenues or issued bonds
13 for purposes of public stadium, convention, performing arts and/or
14 visual arts center facilities is authorized to levy and collect a
15 special excise tax of up to three percent on the sale of or charge made

1 for the furnishing of lodging by a hotel, rooming house, tourist court,
2 motel, trailer camp, and the granting of any similar license to use
3 real property, as distinguished from the renting or leasing of real
4 property. For the purposes of this tax, it shall be presumed that the
5 occupancy of real property for a continuous period of one month or more
6 constitutes a rental or lease of real property and not a mere license
7 to use or to enjoy the same.

8 (2) Any seller, as defined in RCW 82.08.010, who is required to
9 collect any tax under this section shall pay over such tax to the city
10 as provided in RCW 67.28.200. The deduction from state taxes under RCW
11 67.28.190 does not apply to taxes imposed under this section.

12 (3) The tax authorized in subsection (1) of this section is in
13 addition to any other tax authorized by law.

14 (4) All new taxes levied and collected under this section shall be
15 credited to a special fund in the treasury of the city. Such taxes
16 shall be levied only for tourist-related activities including the
17 maintenance, construction, repair, or renovation of cultural and art
18 facilities.

19 (5) The city council of any city authorized to impose a tax under
20 this section may establish reasonable exemptions and may adopt such
21 reasonable rules and regulations as may be necessary for the levy and
22 collection of the tax authorized under this section. The department of
23 revenue shall perform the collection of such taxes on behalf of such
24 city at no cost to the city.

25 NEW SECTION. **Sec. 2.** Section 1 of this act shall expire six
26 years after the effective date of this act.