
SUBSTITUTE SENATE BILL 5551

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Sellar and Snyder)

Read first time 02/23/95.

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 three thousand but less than four thousand located in a county east of
8 the crest of the Cascade mountains with a population of at least fifty
9 thousand but less than sixty thousand is authorized to levy and collect
10 a special excise tax not to exceed three percent on the sale of or
11 charge made for the furnishing of lodging by a hotel, rooming house,
12 tourist court, motel, trailer camp, and the granting of any similar
13 license to use real property, as distinguished from the renting or
14 leasing of real property. For the purposes of this tax, it shall be
15 presumed that the occupancy of real property for a continuous period of
16 one month or more constitutes a rental or lease of real property and
17 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 city
3 as provided in RCW 67.28.200. The deduction from state taxes under RCW
4 67.28.190 does not apply to the tax imposed under this section.

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

--- END ---