

**SHB 2878 - S AMD 763**

By Senators Winsley, Kastama, Rasmussen, Franklin

ADOPTED 03/03/2004

1 On page 9, after line 13, insert the following:

2 "Sec. 8. RCW 67.28.181 and 1998 c 35 s 1 are each amended to read  
3 as follows:

4 (1) The legislative body of any municipality may impose an excise  
5 tax on the sale of or charge made for the furnishing of lodging that is  
6 subject to tax under chapter 82.08 RCW. The rate of tax shall not  
7 exceed the lesser of two percent or a rate that, when combined with all  
8 other taxes imposed upon sales of lodging within the municipality under  
9 this chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals  
10 twelve percent. A tax under this chapter shall not be imposed in  
11 increments smaller than tenths of a percent.

12 (2) Notwithstanding subsection (1) of this section:

13 (a) If a municipality was authorized to impose taxes under this  
14 chapter or RCW 67.40.100 or both with a total rate exceeding four  
15 percent before July 27, 1997, such total authorization shall continue  
16 through January ((±)) 31, 1999, and thereafter the municipality may  
17 impose a tax under this section at a rate not exceeding the rate  
18 actually imposed by the municipality on January ((±)) 31, 1999.

19 (b) If a city or town, other than a municipality imposing a tax  
20 under (a) of this subsection, is located in a county that imposed taxes  
21 under this chapter with a total rate of four percent or more on January  
22 1, 1997, the city or town may not impose a tax under this section.

23 (c) If a city has a population of four hundred thousand or more and  
24 is located in a county with a population of one million or more, the  
25 rate of tax imposed under this chapter by the city shall not exceed the  
26 lesser of four percent or a rate that, when combined with all other  
27 taxes imposed upon sales of lodging in the municipality under this  
28 chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals  
29 fifteen and two-tenths percent.

30 (d) If a municipality was authorized to impose taxes under this  
31 chapter or RCW 67.40.100, or both, at a rate equal to six percent

1 before January 1, 1998, the municipality may impose a tax under this  
2 section at a rate not exceeding the rate actually imposed by the  
3 municipality on January 1, 1998.

4 (3) Any county ordinance or resolution adopted under this section  
5 shall contain a provision allowing a credit against the county tax for  
6 the full amount of any city or town tax imposed under this section upon  
7 the same taxable event.

8 **Sec. 9.** RCW 67.28.200 and 1997 c 452 s 14 are each amended to read  
9 as follows:

10 The legislative body of any municipality may establish reasonable  
11 exemptions for taxes authorized under this chapter. The department of  
12 revenue shall perform the collection of such taxes on behalf of such  
13 municipality at no cost to such municipality. Except as expressly  
14 provided in this chapter, all of the provisions contained in RCW  
15 82.08.050 and 82.08.060 and chapter 82.32 RCW shall have full force and  
16 application with respect to taxes imposed under the provisions of this  
17 chapter."

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18 On page 1, line 3 of the title, strike "and" and after "84.64.080"  
19 insert ", 67.28.181, and 67.28.200"

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