

1 **SHB 1862** - H AMD

2 By Representative Dyer

3 On page 2, after line 19, insert the following:

4 "Sec. 2. RCW 67.28.190 and 1967 c 236 s 12 are each amended
5 to read as follows:

6 Any seller, as defined in RCW 82.08.010, who is required to
7 collect any tax under RCW 67.28.180 or 67.40.100(3) for any
8 municipality shall pay over such tax to such municipality as
9 provided in RCW 67.28.200 and such tax shall be deducted from the
10 amount of tax such seller would otherwise be required to collect
11 and to pay over to the department of revenue under chapter 82.08
12 RCW.

13 **Sec. 3.** RCW 67.28.200 and 1991 c 331 s 2 are each amended to
14 read as follows:

15 The legislative body of any county or city may establish
16 reasonable exemptions and may adopt such reasonable rules and
17 regulations as may be necessary for the levy and collection of the
18 taxes authorized by RCW 67.28.180, 67.28.182, (~~and 67.28.230~~
19 ~~through~~) 67.28.240, 67.28.250, (~~and~~) 67.28.260, and
20 67.40.100(3). The department of revenue shall perform the
21 collection of such taxes on behalf of such county or city at no
22 cost to such county or city.

23 **Sec. 4** RCW 67.40.100 and 1990 c 242 s 1 are each amended to
24 read as follows:

25 (1) Except as provided in chapters 67.28 and 82.14 RCW and
26 subsection (2) and (3) of this section, after January 1, 1983, no
27 city, town, or county in which the tax under RCW 67.40.090 is
28 imposed may impose a license fee or tax on the act or privilege of
29 engaging in business to furnish lodging by a hotel, rooming house,
30 tourist court, motel, trailer camp, or similar facilities in excess

1 of the rate imposed upon other persons engaged in the business of
2 making sales at retail as that term is defined in chapter 82.04
3 RCW.

4 (2) A city incorporated before January 1, 1982, with a
5 population over sixty thousand located in a county with a
6 population over one million, other than the city of Seattle, may
7 impose a special excise tax under the following conditions:

8 (a) The proceeds of the tax must be used for the acquisition,
9 design, construction, and marketing of convention and trade
10 facilities and may be used for and pledged to the payment of bonds,
11 leases, or other obligations issued or incurred for such purposes.
12 The proceeds of the tax may be used for maintenance and operation
13 only as part of a budget which includes the use of the tax for debt
14 service and marketing.

15 (b) The legislative body of the city, before imposing the tax,
16 must authorize a complete study and investigation of the
17 desirability and economic feasibility of the proposed convention
18 and trade facilities.

19 (c) The rate of the tax shall not exceed three percent.

20 (d) The tax shall be imposed on the sale of or charge made for
21 the furnishing of lodging by a hotel, rooming house, tourist court,
22 motel, or trailer camp, and the granting of any similar license to
23 use real property, as distinguished from the renting or leasing of
24 real property, except that no such tax may be levied on any
25 premises having fewer than sixty lodging units.

26 (3) A city or town with a population of less than two thousand
27 that is located in a county with a population of over one million
28 may impose a special excise tax of up to two percent on the sale of
29 or charge for the furnishing of lodging by a hotel or motel and the
30 granting of any similar license to use real property, as
31 distinguished from the renting or leasing of real property, except
32 that no such tax shall be levied on a premises having fewer than
33 forty lodging units. The proceeds of this tax may only be used to
34 mitigate the impacts of tourism."

EFFECT: Authorizes an excise tax on lodging to be used to mitigate the impacts of tourism.

--- END ---