

1 **SB 5925** - H AMDS to Revenue Committee Amendment **350 LOST 4-17-93**  
2 By Representative Dyer

3 On page 2 of the amendment, line 15, after "chapter" insert  
4 "and RCW 67.40.100(3)"

5 On page 2 of the amendment, after line 17, insert the  
6 following:

7 "**Sec. 3.** RCW 67.28.190 and 1967 c 236 s 12 are each amended  
8 to read as follows:

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

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

18 (1) Except as provided in chapters 67.28 and 82.14 RCW and  
19 subsection (2) and (3) of this section, after January 1, 1983, no  
20 city, town, or county in which the tax under RCW 67.40.090 is  
21 imposed may impose a license fee or tax on the act or privilege of  
22 engaging in business to furnish lodging by a hotel, rooming house,  
23 tourist court, motel, trailer camp, or similar facilities in excess  
24 of the rate imposed upon other persons engaged in the business of  
25 making sales at retail as that term is defined in chapter 82.04  
26 RCW.

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

1 (a) The proceeds of the tax must be used for the acquisition,  
2 design, construction, and marketing of convention and trade  
3 facilities and may be used for and pledged to the payment of bonds,  
4 leases, or other obligations issued or incurred for such purposes.  
5 The proceeds of the tax may be used for maintenance and operation  
6 only as part of a budget which includes the use of the tax for debt  
7 service and marketing.

8 (b) The legislative body of the city, before imposing the tax,  
9 must authorize a complete study and investigation of the  
10 desirability and economic feasibility of the proposed convention  
11 and trade facilities.

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

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

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

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