

2 **ESHB 1862** - CONF REPT - S3503.1
3 By Conference Committee

4 ADOPTED 4/25/93

5 Strike everything after the enacting clause and insert the
6 following:

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

9 (1) The legislative body of a city with a population of over ten
10 thousand in a county that is the smallest county in a metropolitan
11 statistical area as defined on the effective date of this act that has
12 a population of between thirty-eight thousand and fifty thousand may
13 levy and collect a special excise tax not to exceed two percent on the
14 sale of or charge made for the furnishing of lodging by a hotel,
15 roominghouse, tourist court, motel, trailer camp, and the granting of
16 a similar license to use real property, as distinguished from the
17 renting or leasing of real property. For the purposes of this tax, it
18 is presumed that the occupancy of real property for a continuous period
19 of one month or more constitutes a rental or lease of real property and
20 not a mere license to use or to enjoy the property.

21 (2) The tax authorized in subsection (1) of this section is in
22 addition to any other tax authorized by law.

23 (3) A seller, as defined in RCW 82.08.010, who is required to
24 collect a tax under this section, shall pay the tax to the city as
25 provided in RCW 67.28.200. The deduction from state taxes under RCW
26 67.28.190 does not apply to taxes imposed under this section.

27 (4) The tax levied and collected under this section must be
28 credited to a special fund of the city. The taxes may be levied only
29 for the purpose of paying any part of the cost of siting, acquisition,
30 construction, operation, and maintenance of a trade recreation
31 agricultural center, which facility includes an exhibition hall, a
32 meeting and convention center, and an agricultural arena, in the city
33 and may be used for and pledged to the payment of bonds, leases, or
34 other obligations incurred for these purposes.

35 (5) The tax imposed under this section shall expire when all
36 obligations for which the taxes have been pledged are satisfied.

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

3 The legislative body of any county or city may establish reasonable
4 exemptions and may adopt such reasonable rules and regulations as may
5 be necessary for the levy and collection of the taxes authorized ((by
6 RCW ~~67.28.180, 67.28.182, and 67.28.230~~ through ~~67.28.250, and~~
7 ~~67.28.260~~)) under this chapter. The department of revenue shall
8 perform the collection of such taxes on behalf of such county or city
9 at no cost to such county or city."

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13 On page 1, line 2 of the title, after "charges;" strike the
14 remainder of the title and insert "amending RCW 67.28.200; and adding
15 a new section to chapter 67.28 RCW."

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