

2 **SB 5925** - S Amd 001026
3 By Senator Snyder

4 ADOPTED AS AMENDED BY S3519.1 - 4/27/93

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 any county with a population greater
10 than seventy-five thousand in which is located all or part of a
11 national monument is authorized to levy and collect a special excise
12 tax not to exceed two percent on the sale of or charge made for the
13 furnishing of lodging by a hotel, rooming house, tourist court, motel,
14 trailer camp, and the granting of any similar license to use real
15 property, as distinguished from the renting or leasing of real
16 property. For the purposes of this tax, it shall be presumed that the
17 occupancy of real property for a continuous period of one month or more
18 constitutes a rental or lease of real property and not a mere license
19 to use or to enjoy the same.

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

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

26 (4) All taxes levied and collected under this section shall be
27 credited to a special fund in the treasury of the county. The taxes
28 shall only be used for the acquisition, construction, repair, and
29 improvement of a rest area for tourists which includes restrooms,
30 picnic areas, trails and viewpoints, emergency facilities, transient
31 parking facilities, concession and gift sales, and marketing of
32 facilities for tourists visiting the county or the national monument,
33 or to pay or secure the payment of all or any portion of general
34 obligation bonds issued for such purposes. As used in this section,
35 "transient parking facilities" does not include parking spaces to be
36 used for overnight stays.

1 (5) The tax authorized in subsection (1) of this section may only
2 be imposed if the county and at least one of the two largest cities in
3 the county provide moneys for the project described in subsection (4)
4 of this section from revenue received under RCW 67.28.180 or if the
5 county provides moneys for the project from revenue received under RCW
6 82.14.030. Moneys provided under this section shall be deposited in
7 the special fund created under subsection (4) of this section and may
8 be used only as provided in subsection (4) of this section.

9 NEW SECTION. **Sec. 2.** A new section is added to chapter 67.28 RCW
10 to read as follows:

11 The department of revenue shall perform the collection of taxes
12 under section 1 of this act on behalf of the county at no cost to the
13 county.

14 **Sec. 3.** RCW 67.28.240 and 1991 c 363 s 140 are each amended to
15 read as follows:

16 (1) The legislative body of a county that qualified under RCW
17 67.28.180(2)(b) other than a county with a population of one million or
18 more and the legislative bodies of cities in the qualifying county are
19 each authorized to levy and collect a special excise tax of (~~two~~) up
20 to five percent on the sale of or charge made for the furnishing of
21 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
22 and the granting of any similar license to use real property, as
23 distinguished from the renting or leasing of real property. For the
24 purposes of this tax, it shall be presumed that the occupancy of real
25 property for a continuous period of one month or more constitutes a
26 rental or lease of real property and not a mere license to use or to
27 enjoy the same.

28 (2) No city may impose the special excise tax authorized in
29 subsection (1) of this section during the time the city is imposing the
30 tax under RCW 67.28.180, and no county may impose the special excise
31 tax authorized in subsection (1) of this section until such time as
32 those cities within the county containing at least one-half of the
33 total incorporated population have imposed the tax.

34 (3) Any county ordinance or resolution adopted under this section
35 shall contain, in addition to all other provisions required to conform
36 to this chapter, a provision allowing a credit against the county tax

1 for the full amount of any city tax imposed under this section upon the
2 same taxable event.

3 (4) Any seller, as defined in RCW 82.08.010, who is required to
4 collect any tax under this section shall pay over such tax to the
5 county or city as provided in RCW 67.28.200. The deduction from state
6 taxes under RCW 67.28.190 does not apply to taxes imposed under this
7 section.

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11 On page 1, line 1 of the title, after "lodging;" strike the
12 remainder of the title and insert "; amending RCW 67.28.200; and adding
13 new sections to chapter 67.28 RCW."

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