

2 **SB 5925** - S AMD to S Amd #1026

3 By Senators Deccio, Jesernig, Loveland, Moyer, Newhouse and Sellar

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5 On page 2, after line 13, insert the following:

6 "Sec. 3. RCW 67.28.240 and 1991 c 363 s 140 are each amended to
7 read as follows:

8 (1) The legislative body of a county that qualified under RCW
9 67.28.180(2)(b) other than a county with a population of one million or
10 more and the legislative bodies of cities in the qualifying county are
11 each authorized to levy and collect a special excise tax of (~~two~~) up
12 to five percent on the sale of or charge made for the furnishing of
13 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
14 and the granting of any similar license to use real property, as
15 distinguished from the renting or leasing of real property. For the
16 purposes of this tax, it shall be presumed that the occupancy of real
17 property for a continuous period of one month or more constitutes a
18 rental or lease of real property and not a mere license to use or to
19 enjoy the same.

20 (2) No city may impose the special excise tax authorized in
21 subsection (1) of this section during the time the city is imposing the
22 tax under RCW 67.28.180, and no county may impose the special excise
23 tax authorized in subsection (1) of this section until such time as
24 those cities within the county containing at least one-half of the
25 total incorporated population have imposed the tax.

26 (3) Any county ordinance or resolution adopted under this section
27 shall contain, in addition to all other provisions required to conform
28 to this chapter, a provision allowing a credit against the county tax
29 for the full amount of any city tax imposed under this section upon the
30 same taxable event.

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

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4 On page 1, line 2 of the title, after "67.28.200" insert "and

5 67.28.240"

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