

1 6564 AMS SELL S5017.1

2 SB 6564 - S AMD - 000214

3 By Senator Sellar

4 NOT ADOPTED 2/15/94 - ROLL CALL 22-25 - WITHIN SCOPE

5 On page 2, after line 12, insert the following:

6 "NEW SECTION. **Sec. 2.** A new section is added to chapter 67.28 RCW  
7 to read as follows:

8 (1) The legislative body of any city with a population of at least  
9 two thousand five hundred but less than four thousand located in a  
10 county east of the crest of the Cascade mountains with a population of  
11 at least fifty thousand but less than sixty thousand is authorized to  
12 levy and collect a special excise tax not to exceed three percent on  
13 the sale of or charge made for the furnishing of lodging by a hotel,  
14 rooming house, tourist court, motel, trailer camp, and the granting of  
15 any similar license to use real property, as distinguished from the  
16 renting or leasing of real property. For the purposes of this tax, it  
17 shall be presumed that the occupancy of real property for a continuous  
18 period of one month or more constitutes a rental or lease of real  
19 property and not a mere license 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 such tax to the  
24 county as provided in RCW 67.28.200. The deduction from state taxes  
25 under RCW 67.28.190 does not apply to the tax imposed under this  
26 section.

27 (4) All taxes levied and collected under this section shall be  
28 credited to a special fund in the treasury of the county. Such taxes  
29 shall only be used for tourism promotion.

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

32 The legislative body of any county or city may establish reasonable  
33 exemptions and may adopt such reasonable rules and regulations as may  
34 be necessary for the levy and collection of the taxes authorized ((by  
35 ~~RCW 67.28.180, 67.28.182, and 67.28.230 through 67.28.250, and~~

1 67.28.260)) under this chapter. The department of revenue shall  
2 perform the collection of such taxes on behalf of such county or city  
3 at no cost to such county or city."

4 **SB 6564** - S AMD  
5 By Senator Sellar

6  
7 On page 1, line 1 of the title, after "taxes;" strike the remainder  
8 of the title and insert "amending RCW 67.28.200; and adding new  
9 sections to chapter 67.28 RCW."

--- END ---