

# HOUSE BILL REPORT

## SSB 5620

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As Reported By House Committee On:  
Revenue

**Title:** An act relating to a special excise tax on hotel, motel, roominghouse, and trailer camp charges.

**Brief Description:** Permitting a special excise tax on hotel, motel, roominghouse, and trailer camp charges for a trade recreation agricultural center in Pasco.

**Sponsors:** Senate Committee on Ways & Means (originally sponsored by Senators Loveland and Jesernig).

**Brief History:**

Reported by House Committee on:  
Revenue, April 5, 1993, DPA.

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### HOUSE COMMITTEE ON REVENUE

**Majority Report:** Do pass as amended. Signed by 11 members: Representatives G. Fisher, Chair; Holm, Vice Chair; Foreman, Ranking Minority Member; Anderson; Brown; Cothorn; Leonard; Morris; Romero; Silver; and Thibaudeau.

**Minority Report:** Do not pass. Signed by 5 members: Representatives Fuhrman, Assistant Ranking Minority Member; Rust; Talcott; Van Luven; and Wang.

**Staff:** Robert Longman (786-7139).

**Background:** Cities and counties are authorized to levy a special excise tax of up to 2 percent on the furnishing of lodging by hotels and motels to help finance stadium facilities, convention center facilities, performing arts center facilities, and visual arts center facilities or to secure the payment of bonds issued for these purposes. City taxes are credited against county taxes, and city and county taxes are credited against the state sales tax on the furnishing of lodging.

In addition to the general tax authorization, specific taxes are authorized for various cities and counties for various purposes. These taxes are in addition to state and local sales taxes.

**Summary of Amended Bill:** The legislative body of a city with a population of over 10,000 in a county that is the smallest county in a metropolitan statistical area that has a population of between 38,000 and 50,000 may levy an additional excise tax up to 2 percent on the furnishing of lodging. This tax is in addition to state and local sales taxes. Moneys collected from this tax may only be used for a siting, acquisition, construction, operation, and maintenance of a trade recreation agricultural center which includes an exhibition hall, a meeting and convention center, and an agricultural arena. The tax terminates when all obligations for which the taxes have been pledged are satisfied.

**Amended Bill Compared to Substitute Bill:** The amended bill adds the tax termination date provision.

**Fiscal Note:** Available.

**Effective Date of Amended Bill:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** None.

**Testimony Against:** None.

**Witnesses:** None.