

**FINAL BILL REPORT**

**SSB 5035**

**C 197 L 93**

**SYNOPSIS AS ENACTED**

**Brief Description:** Authorizing cities to use the hotel-motel tax for public restroom facilities.

**SPONSORS:** Senate Committee on Government Operations (originally sponsored by Senator Haugen)

**SENATE COMMITTEE ON GOVERNMENT OPERATIONS**

**HOUSE COMMITTEE ON LOCAL GOVERNMENT**

**HOUSE COMMITTEE ON REVENUE**

**BACKGROUND:**

Any county or city may impose a local option tax of 2 percent on sales of hotel/motel rooms. This tax is not paid in addition to other state and local taxes. Instead, it is credited against the state 6.5 percent retail sales tax. Cities can levy the hotel/motel tax within their corporate limits and counties can levy the tax in unincorporated areas and within cities that do not levy the tax. (There are two exceptions.)

In general, the hotel/motel tax may be used for: the construction and operation of stadium facilities, convention center facilities, performing arts center facilities, visual arts center facilities, and tourism promotion. Some cities and counties would like to use this tax to provide public restroom facilities.

**SUMMARY:**

Any county, or any city or town under 5,000 population, is allowed to use the 2 percent hotel/motel tax for the provision of public restroom facilities, if these facilities are available to and intended for use by visitors.

**VOTES ON FINAL PASSAGE:**

Senate	46	0	
House	98	0	(House amended)
Senate	36	3	(Senate concurred)

**EFFECTIVE:** July 25, 1993