

FINAL BILL REPORT

SSB 5896

C 46 L 93

SYNOPSIS AS ENACTED

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

SPONSORS: Senate Committee on Government Operations (originally sponsored by Senators M. Rasmussen, Amondson, Haugen, Winsley, Sheldon, Gaspard and Snyder)

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

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's 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 counties would like to use this tax to provide public restroom facilities.

SUMMARY:

Pierce County is allowed to use the 2 percent hotel/motel tax for the provision of public restroom facilities, if these restrooms are available for use by visitors.

VOTES ON FINAL PASSAGE:

Senate	47	2
House	98	0

EFFECTIVE: July 25, 1993