

FINAL BILL REPORT

ESB 5925

PARTIAL VETO

C 16 L 93 E1

SYNOPSIS AS ENACTED

Brief Description: Allowing lodging tax for counties with national monuments.

SPONSORS: Senator Snyder

SENATE COMMITTEE ON WAYS & MEANS

HOUSE COMMITTEE ON REVENUE

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.

The special hotel/motel tax for the county of Yakima and cities within the county is set at 2 percent.

SUMMARY:

The legislative body of any county with a population greater than 75,000 in which is located all or part of a national monument 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 the acquisition, construction, repair, improvement of a rest area for tourists, and marketing of facilities for tourists visiting the national monument. The tax may only be imposed if local moneys are also provided. The Department of Revenue is required to collect the tax at no cost to the county.

The special hotel/motel tax for the Yakima area is increased to 3 percent.

VOTES ON FINAL PASSAGE:

Senate	34	7	
House	83	13	(House amended)
Senate			(Senate refused to concur)
House	80	14	(House amended)
Senate			(Senate refused to concur)

First Special Session

Senate	34	11	
House	74	18	(House amended)
Senate	32	13	(Senate concurred)

EFFECTIVE: August 5, 1993

Partial Veto Summary: The Governor vetoed the section requiring the Department of Revenue to collect the tax at no cost to the county as unnecessary because ESHB 1862 provided a more comprehensive treatment for hotel/motel tax collections. (See VETO MESSAGE)