
HOUSE BILL 1449

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Edmondson and Rayburn

Read first time 01/27/93. Referred to Committee on Local Government.

1 AN ACT Relating to the additional special excise tax on lodging
2 imposed in a county of less than one million population where the
3 county is not required to provide a credit for city taxes under the
4 original local special excise tax on lodging; and amending RCW
5 67.28.240.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 **Sec. 1.** RCW 67.28.240 and 1991 c 363 s 140 are each amended to
8 read as follows:

9 (1) The legislative body of a county that qualified under RCW
10 67.28.180(2)(b) other than a county with a population of one million or
11 more and the legislative bodies of cities in the qualifying county are
12 each authorized to levy and collect a special excise tax of ~~((two))~~
13 three percent on the sale of or charge made for the furnishing of
14 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
15 and the granting of any similar license to use real property, as
16 distinguished from the renting or leasing of real property. For the
17 purposes of this tax, it shall be presumed that the occupancy of real
18 property for a continuous period of one month or more constitutes a

1 rental or lease of real property and not a mere license to use or to
2 enjoy the same.

3 (2) No city may impose the special excise tax authorized in
4 subsection (1) of this section during the time the city is imposing the
5 tax under RCW 67.28.180, and no county may impose the special excise
6 tax authorized in subsection (1) of this section until such time as
7 those cities within the county containing at least one-half of the
8 total incorporated population have imposed the tax.

9 (3) Any county ordinance or resolution adopted under this section
10 shall contain, in addition to all other provisions required to conform
11 to this chapter, a provision allowing a credit against the county tax
12 for the full amount of any city tax imposed under this section upon the
13 same taxable event.

14 (4) Any seller, as defined in RCW 82.08.010, who is required to
15 collect any tax under this section shall pay over such tax to the
16 county or city as provided in RCW 67.28.200. The deduction from state
17 taxes under RCW 67.28.190 does not apply to taxes imposed under this
18 section.

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