
HOUSE BILL 1901

State of Washington 53rd Legislature 1993 Regular Session

By Representatives H. Myers and Springer

Read first time 02/15/93. Referred to Committee on Local Government.

1 AN ACT Relating to funding tourism and convention promotion in any
2 county with a population of two hundred thousand or more bordering the
3 state of Oregon; and adding a new section to chapter 67.28 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 67.28 RCW
6 to read as follows:

7 (1) The county legislative authority of any county with a
8 population of two hundred thousand or more bordering the state of
9 Oregon may levy and collect an additional excise tax on the sale or
10 charge made for the furnishing of lodging by a hotel, rooming house,
11 tourist court, motel, trailer camp, and the granting of any similar
12 license to use real property, as distinguished from renting or leasing
13 of real property. It is presumed that occupancy of real property for
14 a continuous period of one month or more constitutes a rental or lease
15 of real property and not a mere license to use or to enjoy the same.

16 (2) The additional tax authorized in subsection (1) of this section
17 shall not exceed two percent.

18 (3) The county shall place the proceeds from a tax imposed under
19 this section into a special fund or account in the treasury of the

1 county and may use the proceeds only to contract for the promotion of
2 tourism and conventions with a nonprofit organization. The nonprofit
3 organization must be devoted exclusively for this purpose. The
4 promotion of tourism and conventions includes advertising, publishing,
5 or otherwise distributing information for the purpose of attracting
6 visitors and conventions and encouraging tourist expansion, but does
7 not include the costs of constructing any buildings.

8 (4) Any seller, as defined by RCW 82.08.010, who is required to
9 collect the tax under this section shall pay over the tax to the county
10 as provided in RCW 67.28.200. The deduction from state taxes under RCW
11 67.28.190 does not apply to the tax imposed under this section.

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