
HOUSE BILL 2081

State of Washington 53rd Legislature 1993 Regular Session

By Representative Springer

Read first time 03/01/93. Referred to Committee on Local Government.

1 AN ACT Relating to financing the construction, maintenance, and
2 marketing of facilities for tourists visiting the Mt. St. Helens
3 national volcanic monument; and adding a new section to chapter 67.28
4 RCW.

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

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

8 (1) The legislative body of any county bordering the Columbia river
9 with a population of more than eighty-four thousand but less than one
10 hundred fifteen thousand may levy and collect a special excise tax of
11 up to three percent on the sale of or charge made for the furnishing of
12 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
13 and the granting of any similar license to use real property, as
14 distinguished from the renting or leasing of real property. For the
15 purposes of this tax, it is presumed that the occupancy of real
16 property for a continuous period of one month or more constitutes a
17 rental or lease of real property and not a mere license to use or to
18 enjoy the property.

1 (2) The proceeds of the tax must be used for construction,
2 maintenance, and marketing of facilities for tourists visiting the Mt.
3 St. Helens national volcanic monument. The proceeds may be assigned in
4 whole or in part for retirement of debt incurred to construct the
5 facilities.

6 (3) A seller, as defined in RCW 82.08.010, who is required to
7 collect a tax under this section shall pay over the tax to the county
8 as provided in RCW 67.28.200. The deduction under RCW 67.28.190 does
9 not apply to a tax imposed under this section.

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