

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE HOUSE BILL 1862**

53rd Legislature  
1993 Regular Session

Passed by the House April 25, 1993  
Yeas 81 Nays 16

\_\_\_\_\_  
**Speaker of the  
House of Representatives**

Passed by the Senate April 25, 1993  
Yeas 32 Nays 8

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**President of the Senate**

Approved

\_\_\_\_\_  
**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1862** as passed by the House of Representatives and the Senate on the dates hereon set forth.

\_\_\_\_\_  
**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**ENGROSSED SUBSTITUTE HOUSE BILL 1862**

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AS RECOMMENDED BY THE CONFERENCE COMMITTEE

Passed Legislature - 1993 Regular Session

**State of Washington**

**53rd Legislature**

**1993 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives Mastin, Grant, Ludwig, Bray and Jacobsen)

Read first time 03/08/93.

1       AN ACT Relating to a special excise tax on hotel, motel,  
2 roominghouse, and trailer camp charges; amending RCW 67.28.200; and  
3 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 legislative body of a city with a population of over ten  
8 thousand in a county that is the smallest county in a metropolitan  
9 statistical area as defined on the effective date of this act that has  
10 a population of between thirty-eight thousand and fifty thousand may  
11 levy and collect a special excise tax not to exceed two percent on the  
12 sale of or charge made for the furnishing of lodging by a hotel,  
13 roominghouse, tourist court, motel, trailer camp, and the granting of  
14 a similar license to use real property, as distinguished from the  
15 renting or leasing of real property. For the purposes of this tax, it  
16 is presumed that the occupancy of real property for a continuous period  
17 of one month or more constitutes a rental or lease of real property and  
18 not a mere license to use or to enjoy the property.

1 (2) The tax authorized in subsection (1) of this section is in  
2 addition to any other tax authorized by law.

3 (3) A seller, as defined in RCW 82.08.010, who is required to  
4 collect a tax under this section, shall pay the tax to the city as  
5 provided in RCW 67.28.200. The deduction from state taxes under RCW  
6 67.28.190 does not apply to taxes imposed under this section.

7 (4) The tax levied and collected under this section must be  
8 credited to a special fund of the city. The taxes may be levied only  
9 for the purpose of paying any part of the cost of siting, acquisition,  
10 construction, operation, and maintenance of a trade recreation  
11 agricultural center, which facility includes an exhibition hall, a  
12 meeting and convention center, and an agricultural arena, in the city  
13 and may be used for and pledged to the payment of bonds, leases, or  
14 other obligations incurred for these purposes.

15 (5) The tax imposed under this section shall expire when all  
16 obligations for which the taxes have been pledged are satisfied.

17 **Sec. 2.** RCW 67.28.200 and 1991 c 331 s 2 are each amended to read  
18 as follows:

19 The legislative body of any county or city may establish reasonable  
20 exemptions and may adopt such reasonable rules and regulations as may  
21 be necessary for the levy and collection of the taxes authorized ((by  
22 RCW ~~67.28.180, 67.28.182, and 67.28.230~~ through ~~67.28.250, and~~  
23 ~~67.28.260~~)) under this chapter. The department of revenue shall  
24 perform the collection of such taxes on behalf of such county or city  
25 at no cost to such county or city.

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