

1 1436 AAS 4/14/95

2 **HB 1436** - S Comm Amd
3 By Committee on Ways & Means

4 ADOPTED 4/14/95

5 On page 1, strike everything after the enacting clause and insert
6 the following:

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

9 (1) The legislative body of any city with a population of less than
10 two thousand that is located in a county with a population of at least
11 one million is authorized to levy and collect a special excise tax not
12 to exceed two percent on the sale of or charge made for the furnishing
13 of lodging by a hotel, rooming house, tourist court, motel, trailer
14 camp, and the granting of any similar license to use real property, as
15 distinguished from the renting or leasing of real property, except that
16 no tax shall be levied on a premises having fewer than forty lodging
17 units. For the purposes of this tax, it shall be presumed that the
18 occupancy of real property for a continuous period of one month or more
19 constitutes a rental or lease of real property and not a mere license
20 to use or to enjoy the same.

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

23 (3) Any seller, as defined in RCW 82.08.010, who is required to
24 collect any tax under this section shall pay over such tax to the city
25 as provided in RCW 67.28.200. The deduction from state taxes under RCW
26 67.28.190 does not apply to the tax imposed under this section.

27 (4) All taxes levied and collected under this section shall be
28 credited to a special fund in the treasury of the city. Such taxes
29 shall only be used to mitigate the impacts of tourism or flooding."

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33 On page 1, line 1 of the title, after "lodging;" strike the
34 remainder of the title and insert "and adding a new section to chapter
35 67.28 RCW."

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