
HOUSE BILL 1450

State of Washington

55th Legislature

1997 Regular Session

By Representatives Thompson, Dunshee, Butler, Pennington, Van Luven, Schoesler, Boldt, Carrell, Mulliken, Morris and Mielke

Read first time 01/27/97. Referred to Committee on Finance.

1 AN ACT Relating to taxation of time share resort properties held in
2 trust; adding a new section to chapter 82.04 RCW; adding a new section
3 to chapter 82.08 RCW; 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 82.04 RCW
6 to read as follows:

7 This chapter does not apply to any person in respect to the
8 business of operating time share resort properties held in trust, the
9 occupancy of which is primarily for the use and benefit of the trust
10 beneficiaries, regardless of the period of continuous occupancy.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
12 to read as follows:

13 The tax levied by RCW 82.08.020 does not apply to sales of lodging
14 and related services by time share resort properties held in trust, the
15 occupancy of which is primarily for the use and benefit of the trust
16 beneficiaries, regardless of the period of continuous occupancy.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 67.28 RCW
2 to read as follows:

3 The taxes levied under this chapter do not apply to sales of
4 lodging and related services by time share resort properties held in
5 trust, the occupancy of which is primarily for the use and benefit of
6 the trust beneficiaries, regardless of the period of continuous
7 occupancy.

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