
SUBSTITUTE SENATE BILL 5867

State of Washington

55th Legislature

1997 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Sellar, Hale and Kohl)

Read first time 03/05/97.

1 AN ACT Relating to hotel and motel taxes in certain cities and
2 towns; and adding a new section to chapter 67.28 RCW.

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

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

6 (1) The legislative body of a town with a population of at least
7 one thousand but less than one thousand four hundred that is in a
8 county composed entirely of islands or that is east of the Cascade
9 mountains with boundaries lying in three counties may levy and collect
10 a special excise tax not to exceed three percent on the sale of or
11 charge made for the furnishing of lodging by a hotel, rooming house,
12 tourist court, motel, trailer camp, and the granting of a similar
13 license to use real property, as distinguished from the renting or
14 leasing of real property. For the purposes of this tax, it is presumed
15 that the occupancy of real property for a continuous period of one
16 month or more constitutes a rental or lease of real property and not a
17 mere license to use or to enjoy the property.

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

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

5 (4) The tax levied and collected under this section shall be
6 credited to a special fund in the treasury of the town. The tax may be
7 levied only for tourism promotion.

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