
HOUSE BILL 1144

State of Washington

56th Legislature

1999 Regular Session

By Representatives McMorris, Grant, G. Chandler, Linville, Schoesler, Huff, Regala, Sump, Doumit, Kastama, Morris, Kessler, Parlette, McDonald, Kenney, Carlson, Barlean, Cooper, Hurst, Skinner, Clements, Lantz, Boldt, B. Chandler, Mastin, Campbell, D. Schmidt, Dunn, Mulliken, Koster, Alexander and Conway

Read first time 01/15/1999. Referred to Committee on Finance.

1 AN ACT Relating to providing a funding source for county fairs;
2 amending RCW 82.08.020; and adding a new section to chapter 15.76 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 15.76 RCW
5 to read as follows:

6 The legislature finds that agricultural fairs benefit the state of
7 Washington by bringing together all sectors of the community in a
8 positive, educational, and interactive environment. The legislature
9 further finds that agricultural fairs provide opportunities for youth
10 development by demonstrating life skills including leadership,
11 responsibility, and decision making and that these opportunities are of
12 benefit to the community as a whole.

13 **Sec. 2.** RCW 82.08.020 and 1998 c 321 s 36 are each amended to read
14 as follows:

15 (1) There is levied and there shall be collected a tax on each
16 retail sale in this state equal to six and five-tenths percent of the
17 selling price.

1 (2) There is levied and there shall be collected an additional tax
2 on each retail car rental, regardless of whether the vehicle is
3 licensed in this state, equal to five and nine-tenths percent of the
4 selling price. The revenue collected under this subsection shall be
5 deposited and distributed in the same manner as motor vehicle excise
6 tax revenue collected under RCW 82.44.020(1).

7 (3) There shall be collected a tax on each retail sale of 0.25
8 percent on the sale of or charge made for the furnishing of lodging by
9 a hotel, rooming house, tourist court, motel, trailer camp, and the
10 granting of any similar license to use real property, as distinguished
11 from the renting or leasing of real property: PROVIDED, That it shall
12 be presumed that the occupancy of real property for a continuous period
13 of one month or more constitutes a rental or lease of real property and
14 not a mere license to use or to enjoy the same. The tax collected
15 under this subsection shall be credited against the tax otherwise due
16 from those same taxpayers under subsection (1) of this section. The
17 revenue collected under this subsection shall be deposited in the fair
18 fund under chapter 15.76 RCW.

19 (4) The taxes imposed under this chapter shall apply to successive
20 retail sales of the same property.

21 (~~(4)~~) (5) The rates provided in this section apply to taxes
22 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

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