
HOUSE BILL 2954

State of Washington 58th Legislature 2004 Regular Session

By Representatives Conway, Bush, Campbell and Kirby

Read first time 01/23/2004. Referred to Committee on Finance.

1 AN ACT Relating to the implementation date of existing lodging
2 taxes; amending RCW 67.28.181 and 67.28.200; and creating a new
3 section.

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

5 **Sec. 1.** RCW 67.28.181 and 1998 c 35 s 1 are each amended to read
6 as follows:

7 (1) The legislative body of any municipality may impose an excise
8 tax on the sale of or charge made for the furnishing of lodging that is
9 subject to tax under chapter 82.08 RCW. The rate of tax shall not
10 exceed the lesser of two percent or a rate that, when combined with all
11 other taxes imposed upon sales of lodging within the municipality under
12 this chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals
13 twelve percent. A tax under this chapter shall not be imposed in
14 increments smaller than tenths of a percent.

15 (2) Notwithstanding subsection (1) of this section:

16 (a) If a municipality was authorized to impose taxes under this
17 chapter or RCW 67.40.100 or both with a total rate exceeding four
18 percent before July 27, 1997, such total authorization shall continue

1 through January ((±)) 31, 1999, and thereafter the municipality may
2 impose a tax under this section at a rate not exceeding the rate
3 actually imposed by the municipality on January ((±)) 31, 1999.

4 (b) If a city or town, other than a municipality imposing a tax
5 under (a) of this subsection, is located in a county that imposed taxes
6 under this chapter with a total rate of four percent or more on January
7 1, 1997, the city or town may not impose a tax under this section.

8 (c) If a city has a population of four hundred thousand or more and
9 is located in a county with a population of one million or more, the
10 rate of tax imposed under this chapter by the city shall not exceed the
11 lesser of four percent or a rate that, when combined with all other
12 taxes imposed upon sales of lodging in the municipality under this
13 chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals
14 fifteen and two-tenths percent.

15 (d) If a municipality was authorized to impose taxes under this
16 chapter or RCW 67.40.100, or both, at a rate equal to six percent
17 before January 1, 1998, the municipality may impose a tax under this
18 section at a rate not exceeding the rate actually imposed by the
19 municipality on January 1, 1998.

20 (3) Any county ordinance or resolution adopted under this section
21 shall contain a provision allowing a credit against the county tax for
22 the full amount of any city or town tax imposed under this section upon
23 the same taxable event.

24 **Sec. 2.** RCW 67.28.200 and 1997 c 452 s 14 are each amended to read
25 as follows:

26 The legislative body of any municipality may establish reasonable
27 exemptions for taxes authorized under this chapter. The department of
28 revenue shall perform the collection of such taxes on behalf of such
29 municipality at no cost to such municipality. Except as expressly
30 provided in this chapter, all of the provisions contained in RCW
31 82.08.050 and 82.08.060 and chapter 82.32 RCW shall have full force and
32 application with respect to taxes imposed under the provisions of this
33 chapter.

34 NEW SECTION. **Sec. 3.** This act applies retroactively to January 1,

1 1999.

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