
SENATE BILL 5958

State of Washington

58th Legislature

2003 Regular Session

By Senator McAuliffe

Read first time 02/24/2003. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to the taxation of lodging; and amending RCW
2 67.28.181.

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

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

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

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

15 (a) If a municipality was authorized to impose taxes under this
16 chapter or RCW 67.40.100 or both with a total rate exceeding four
17 percent before July 27, 1997, such total authorization shall continue
18 through January 1, 1999, and thereafter the municipality may impose a

1 tax under this section at a rate not exceeding the rate actually
2 imposed by the municipality on January 1, 1999.

3 (b) If a city or town, other than a municipality imposing a tax
4 under (a) of this subsection or a city or town located in more than one
5 county, is located in a county that imposed taxes under this chapter
6 with a total rate of four percent or more on January 1, 1997, the city
7 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) A city or town located in more than one county may impose a tax
21 under this section in each county at the maximum rate that is allowed
22 in that county.

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

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