

SHB 1512 - H AMD 167

By Representative Frame

ADOPTED 03/09/2021

1 On page 8, after line 33, insert the following:
2 "NEW SECTION. **Sec. 4.** This act applies prospectively to any
3 special assessment amounts collected by a lodging business as provided
4 in section 1 of this act that are collected on or after the effective
5 date of this section, as well as retroactively for any taxpayer who
6 has been assessed taxes by the department of revenue prior to the
7 effective date of this section, on any special assessment amounts
8 collected by a lodging business as provided in section 1 of this act.
9 Nothing in this act is intended to be construed to require or
10 otherwise authorize a refund of taxes lawfully paid prior to the
11 effective date of this section."

12
13 Renumber the remaining sections consecutively and correct any
14 internal references accordingly.

15
16 Correct the title.

17

EFFECT: Provides that the act applies retroactively for any taxpayer who has been assessed taxes by the Department of Revenue prior to the effective date of the act, on any special assessment amounts collected by a lodging business. Provides that no refund may be made on taxes lawfully paid.

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