

**ESSB 5334** - H AMD TO LG COMM AMD (H-3365.1/24) **1247**

By Representative Jacobsen

**NOT CONSIDERED 03/07/2024**

1 On page 1, line 28 of the striking amendment, after "(e)" insert  
2 "(i)"

3  
4 On page 2, after line 12 of the striking amendment, insert the  
5 following:

6 "(ii) The tax authorized in this section does not apply to the  
7 sale of, or charge made for, the furnishing of lodging of a short-term  
8 rental if the short-term rental is of an accessory dwelling unit."

9  
10 On page 3, after line 12 of the striking amendment, insert the  
11 following:

12 "(c) "Accessory dwelling unit" has the same meaning as in RCW  
13 36.70A.696."

14

EFFECT: Provides that the short-term rental excise tax does not apply if the short-term rental is of an accessory dwelling unit.

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