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**HOUSE BILL 1882**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Representatives Cortes, Parshley, Doglio, Ryu, Stonier, Ormsby, Scott, Ramel, Hill, and Fosse

Read first time 02/07/25. Referred to Committee on Finance.

1 AN ACT Relating to imposing an additional temporary state tax on  
2 lodging; amending RCW 82.08.020; adding a new section to chapter  
3 43.31 RCW; creating a new section; and providing an expiration date.

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

5 **Sec. 1.** RCW 82.08.020 and 2022 c 16 s 145 are each amended to  
6 read as follows:

7 (1) There is levied and collected a tax equal to six and five-  
8 tenths percent of the selling price on each retail sale in this state  
9 of:

10 (a) Tangible personal property, unless the sale is specifically  
11 excluded from the RCW 82.04.050 definition of retail sale;

12 (b) Digital goods, digital codes, and digital automated services,  
13 if the sale is included within the RCW 82.04.050 definition of retail  
14 sale;

15 (c) Services, other than digital automated services, included  
16 within the RCW 82.04.050 definition of retail sale;

17 (d) Extended warranties to consumers; and

18 (e) Anything else, the sale of which is included within the RCW  
19 82.04.050 definition of retail sale.

20 (2) There is levied and collected an additional tax on each  
21 retail car rental, regardless of whether the vehicle is licensed in

1 this state, equal to five and nine-tenths percent of the selling  
2 price. The revenue collected under this subsection must be deposited  
3 in the multimodal transportation account created in RCW 47.66.070.

4 (3) Beginning July 1, 2003, there is levied and collected an  
5 additional tax of three-tenths of one percent of the selling price on  
6 each retail sale of a motor vehicle in this state, other than retail  
7 car rentals taxed under subsection (2) of this section. The revenue  
8 collected under this subsection must be deposited in the multimodal  
9 transportation account created in RCW 47.66.070.

10 (4) For purposes of subsection (3) of this section, "motor  
11 vehicle" has the meaning provided in RCW 46.04.320, but does not  
12 include:

13 (a) Farm tractors or farm vehicles as defined in RCW 46.04.180  
14 and 46.04.181, unless the farm tractor or farm vehicle is for use in  
15 the production of cannabis;

16 (b) Off-road vehicles as defined in RCW 46.04.365;

17 (c) Nonhighway vehicles as defined in RCW 46.09.310; and

18 (d) Snowmobiles as defined in RCW 46.04.546.

19 (5) Beginning on December 8, 2005, 0.16 percent of the taxes  
20 collected under subsection (1) of this section must be dedicated to  
21 funding comprehensive performance audits required under RCW  
22 43.09.470. The revenue identified in this subsection must be  
23 deposited in the performance audits of government account created in  
24 RCW 43.09.475.

25 (6)(a) There is levied and collected an additional tax on the  
26 furnishing of short-term lodging that is not otherwise exempted under  
27 this chapter.

28 (b) The rate is two percent on the sale of or charge made for the  
29 furnishing of lodging for a stay for any dates between April 1, 2026,  
30 through September 30, 2026. This tax applies to any reservations or  
31 bookings for the covered time period made after the effective date of  
32 this section.

33 (c) This tax does not apply to lodging furnished or sold for a  
34 continuous period of one month or more.

35 (d) The tax authorized under this subsection is not subject to  
36 the limitations of RCW 67.28.181 or 82.14.410.

37 (e) The revenues collected pursuant to this subsection (6) must  
38 be deposited into the account created in section 2 of this act.

39 (7) The taxes imposed under this chapter apply to successive  
40 retail sales of the same property.

1        (~~(7)~~) (8) The rates provided in this section apply to taxes  
2 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

3        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 43.31  
4 RCW to read as follows:

5        (1) The enhanced tourism account is created in the state  
6 treasury. All receipts from tax imposed in RCW 82.08.020(6) must be  
7 deposited in the account. The revenues must be distributed as  
8 follows:

9        (a) 25 percent of the revenues received must be distributed to  
10 the counties on a pro rata basis based on amounts collected by the  
11 imposition of the additional state tax on lodging imposed pursuant to  
12 RCW 82.08.020(6). The revenues must be distributed by the state  
13 treasurer in the same time and manner as other local sales and use  
14 tax revenues.

15        (b) 25 percent of the revenues must be used to support programs  
16 assisting victims of human trafficking and exploitation. These moneys  
17 may be spent only after appropriation.

18        (c) The remaining 50 percent of the revenues must be used to  
19 support state tourism programs. These moneys may be spent only after  
20 appropriation.

21        (2) This section expires July 1, 2027.

22        (3) Immediately before the expiration of this section, any  
23 residual balance of funds remaining in the enhanced tourism account  
24 must be transferred by the state treasurer to the state general fund.

25        NEW SECTION.    **Sec. 3.**    RCW 82.32.808 does not apply to this act.

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