

**RCW 82.14.410 Sales of lodging tax rate changes.** (1) A local sales and use tax change adopted after December 1, 2000, must provide an exemption for those sales of lodging for which, but for the exemption, the total sales tax rate imposed on sales of lodging would exceed the greater of:

(a) Twelve percent; or

(b) The total sales tax rate that would have applied to the sale of lodging if the sale were made on December 1, 2000.

(2) For the purposes of this section:

(a) "Local sales and use tax change" is defined as provided in RCW 82.14.055.

(b) "Sale of lodging" means the sale of or charge made for the furnishing of lodging and all other services by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property.

(c) "Total sales tax rate" means the combined rates of all state and local taxes imposed under this chapter and chapters 36.100, 67.28, \*67.40, and 82.08 RCW, and any other tax authorized after March 29, 2001, if the tax is in the nature of a sales tax collected from the buyer, but excluding taxes imposed under RCW 81.104.170 before December 1, 2000, and taxes imposed under RCW 82.14.530. [2015 3rd sp.s. c 24 s 704; 2001 c 6 s 1.]

**\*Reviser's note:** A majority of chapter 67.40 RCW was repealed by 2010 1st sp.s. c 15 s 14, effective November 30, 2010. RCW 67.40.020 was repealed by 2010 1st sp.s. c 15 s 15, effective December 30, 2010.

**Construction—2015 3rd sp.s. c 24:** See note following RCW 36.160.030.

**Effective date—2001 c 6:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 29, 2001]." [2001 c 6 s 2.]