

Statewide Tourism Marketing Act

TRANSPORTATION SECTOR

Q: What is included in the definition of ‘transportation’?

A: ‘Transportation’ is defined in the legislation largely based on the definition used by the Department of Revenue when calculating B&O, specifically:

- Transporting paying passengers for hire by motor vehicle or vessel;
- Providing day trips for sightseeing purposes. Such transportation includes sightseeing busses and trolleys, steam train excursions, horse-drawn carriage rides, airboat rides, dinner cruises, harbor sightseeing tours, aerial sightseeing flights, hot air balloon rides, aerial tramways, and similar transportation activities;
- Making retail car rentals as defined in RCW 82.08.011; or
- Providing automobile parking or storage garage services defined as a retail sale in RCW 82.04.050.

Proposed Fee Structure	
<i>Adjusted Gross Revenue</i>	<i>Annual Fee</i>
< \$500,000	\$125
\$500,000 - \$999,999	\$250
\$1,000,000 - \$4,999,999	\$1,000
>\$5 million	\$2,500

Q: What is ‘adjusted gross revenue’?

A: ‘Adjusted gross revenue’ is gross income after any valid deduction or exemptions in current state law.