Multiple Agency Fiscal Note Summary

Bill Number: 1080 S HB	**Title:** Lodging fee disclosure

Estimated Cash Receipts

NONE

Agency Name	2025-27		2027-29		2029-31	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other	No fiscal impact					
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2025-27				2027-29				2029-31			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of Attorney General	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Revenue	.0	0	0	0	.0	0	0	0	.0	0	0	0
Total $	**0.0**	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**

Agency Name	2025-27			2027-29			2029-31		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2025-27			2027-29			2029-31		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of Attorney General	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Total $	**0.0**	**0**	**0**	**0.0**	**0**	**0**	**0.0**	**0**	**0**

Agency Name	2025-27			2027-29			2029-31		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

Estimated Capital Budget Breakout

Prepared by: Val Terre, OFM	**Phone:** (360) 280-3073	**Date Published:** Preliminary 3/19/2025

FNPID 74436

FNS029 Multi Agency rollup

Individual State Agency Fiscal Note

Bill Number: 1080 S HB	Title: Lodging fee disclosure	Agency: 100-Office of Attorney General

Part I: Estimates

[X] **No Fiscal Impact**

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:
NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

[ ] If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

[ ] If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

[ ] Capital budget impact, complete Part IV.

[ ] Requires new rule making, complete Part V.

Legislative Contact:	Clinton McCarthy	Phone: 360-786-7319	Date: 03/12/2025
Agency Preparation:	Chad Standifer	Phone: 3605863650	Date: 03/17/2025
Agency Approval:	Thomas Deaton	Phone: 3607096473	Date: 03/17/2025
OFM Review:	Val Terre	Phone: (360) 280-3073	Date: 03/19/2025

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

1. The Attorney General's Office (AGO) Consumer Protection Division (CPR) has reviewed this bill. CPR investigates and prosecutes entities that charge hidden fees. CPR has determined that this bill will not increase or decrease the division's workload. Therefore, no costs are included in this request.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 1080 S HB	Title: Lodging fee disclosure	Agency: 140-Department of Revenue

Part I: Estimates

[X] **No Fiscal Impact**

Estimated Cash Receipts to:

NONE

Estimated Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

[ ] If fiscal impact is greater than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

[ ] If fiscal impact is less than $50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

[ ] Capital budget impact, complete Part IV.

[ ] Requires new rule making, complete Part V.

Legislative Contact:	Clinton McCarthy	Phone: 360-786-7319	Date: 03/12/2025
Agency Preparation:	Taylor Culp	Phone: 360-534-1511	Date: 03/14/2025
Agency Approval:	Marianne McIntosh	Phone: 360-534-1505	Date: 03/14/2025
OFM Review:	Megan Tudor	Phone: (360) 890-1722	Date: 03/14/2025

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Note: This fiscal note reflects language in SHB 1080, 2025 Legislative Session.

COMPARISON OF SUBSTITUTE BILL WITH ORIGINAL BILL:
The substitute bill excludes disclosing assessment fees of a government-created special district or program in the advertised, displayed, or offered room rate. However, these fees must be included in the total price before a consumer reserves a hotel stay.

CURRENT LAW:
There are no specific requirements for lodging accommodations to disclose all fees or charges in the advertised room rate.

PROPOSAL:
This bill requires hotels and short-term rentals to disclose all fees or charges in the advertised, displayed, or offered room rate, except for government-imposed taxes and fees and assessment fees of a government-created special district or program.

Before a consumer reserves a hotel stay, all government-imposed taxes and fees and government-created special district or program assessment fees must be included in the total price to be paid.

EFFECTIVE DATE:
This bill takes effect on July 1, 2025.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

This legislation results in no revenue impact on taxes administered by the Department of Revenue (department).

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

The department will not incur any costs with the implementation of this legislation.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

NONE

III. B - Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

Bill Number: 1080 S HB	**Title:** Lodging fee disclosure

Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- ☐ Cities:
- ☐ Counties:
- ☐ Special Districts:
- ☐ Specific jurisdictions only:
- ☐ Variance occurs due to:

Part II: Estimates

- ☒ No fiscal impacts.
- ☐ Expenditures represent one-time costs:
- ☒ Legislation provides local option: City attorneys and county prosecutors could bring actions to enforce new hotel and short-term rental fee disclosure requirements
- ☐ Key variables cannot be estimated with certainty at this time:

Estimated revenue impacts to:

None

Estimated expenditure impacts to:

None

Part III: Preparation and Approval

Fiscal Note Analyst: James Vogl	Phone: 360-480-9429	Date: 03/18/2025
Leg. Committee Contact: Clinton McCarthy	Phone: 360-786-7319	Date: 03/12/2025
Agency Approval: Alice Zillah	Phone: 360-725-5035	Date: 03/18/2025
OFM Review: Val Terre	Phone: (360) 280-3073	Date: 03/19/2025

Part IV: Analysis

A. SUMMARY OF BILL

Description of the bill with an emphasis on how it impacts local government.

Section 1 of the proposed legislation would add a new section to chapter 19.48 RCW, requiring that all fees or charges required to stay at a hotel must be disclosed in the advertised, displayed or offered room rate, except for taxes and fees imposed by a government and assessment fees of a government-created special district or program. Taxes and fees imposed by a government and assessment fees of a government-created special district or program must be included in the total price to be paid before a consumer reserves a stay at a hotel.

City attorneys, county prosecuting attorneys or the attorney general could bring actions to enforce these requirements.

Section 2 would add a new section to chapter 64.37 RCW, requiring that all fees or charges required to stay at a short-term rental must be disclosed in the advertised, displayed or offered room rate, except for taxes and fees imposed by a government and assessment fees of a government-created special district or program. Taxes and fees imposed by a government and assessment fees of a government-created special district or program must be included in the total price to be paid before a consumer reserves a stay at a short-term rental.

City attorneys, county prosecuting attorneys or the attorney general could bring actions to enforce these requirements.

Section 3 specifies that the proposed legislation would take effect July 1, 2025.

B. SUMMARY OF EXPENDITURE IMPACTS

Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.

The proposed legislation would create a new local option for city attorneys and county prosecutors to bring actions to enforce the new hotel and short-term rental fee disclosure requirements the bill would create, and accordingly would have no direct impact on local government expenditures.

City attorneys and county prosecutors that chose to exercise this new local option and pursue actions to enforce hotel and short-term rental fee disclosure requirements would incur additional expenditures for the staff time required for these proceedings. It is unknown, however, how many future enforcement actions city attorneys and county prosecutors may choose to pursue. Additionally, the Washington Association of Prosecuting Attorneys indicates that it is also unknown how much staff time these enforcement actions may require. Accordingly, the expenditure impact on jurisdictions that choose to exercise the new local option to pursue enforcement actions is indeterminate.

C. SUMMARY OF REVENUE IMPACTS

Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.

The proposed legislation would have no impact on local government revenues.

SOURCES:
Washington Association of Prosecuting Attorneys