



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
**(Implements RCW 34.05.360)**

**Agency:** Department of Revenue

**Permanent Rule Only**

**Effective date of rule:**

**Permanent Rules**

31 days after filing.

Other (specify) ( If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

Yes  No If Yes, explain:

**Purpose:** WAC 458-20-166 is amended to add statutory language regarding the lodging services exemption for a “hostel” from the King County convention and trade center tax (SSB 1516, Chapter 151, Laws of 2015, 2015 Regular Session). This added language is at subsection (7)(c) of the rule.

Further clarifying edits include adding standardized language regarding references to related rules and the use of examples; changing references to the Washington Administrative Code from “section” to “rule;” general editing for consistency of language and grammar; and deletion of references to “summer camps” and “guest ranches” that are outside of the rule’s subject-matter area.

**Citation of existing rules affected by this order:**

Repealed:

Amended: WAC 458-20-166 *Hotels, motels, boarding houses, rooming houses, resorts, ((~~summer camps~~)) hostels, trailer camps, ((~~ete~~)) and similar lodging businesses.*

Suspended:

**Statutory authority for adoption:** RCW 82.32.300 and 82.01.060(2)

**Other authority :** RCW 36.100.040

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 15-18-056 on August 27, 2015.

Describe any changes other than editing from proposed to adopted version: None.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: phone ( )  
Address: e-mail

**Date adopted:** November 3, 2015

**CODE REVISER USE ONLY**

**NAME**

Kevin Dixon

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**SIGNATURE**

**DATE: November 03, 2015**

**TIME: 9:13 AM**

**WSR 15-22-085**

**TITLE**

Rules Coordinator

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	Amended		Repealed
<b>Federal rules or standards:</b>	New	Amended		Repealed
<b>Recently enacted state statutes:</b>	New	Amended	1	Repealed

**The number of sections adopted at the request of a nongovernmental entity:**

	New	Amended		Repealed
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**The number of sections adopted in the agency's own initiative:**

	New	Amended	1	Repealed
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

	New	Amended	1	Repealed
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	Amended		Repealed
<b>Pilot rule making:</b>	New	Amended		Repealed
<b>Other alternative rule making:</b>	New	Amended		Repealed

AMENDATORY SECTION (Amending WSR 10-22-067, filed 10/29/10, effective 11/29/10)

**WAC 458-20-166 Hotels, motels, boarding houses, rooming houses, resorts, ~~((summer camps))~~ hostels, trailer camps, ~~((ete))~~ and similar lodging businesses.** (1) **Introduction.** This ~~((section))~~ rule explains the taxation of persons operating ~~((establishments such as))~~ hotels, motels, ~~((and))~~ bed and breakfast facilities, ~~((which))~~ and similar businesses that provide lodging and related services to transient ~~((s for a charge. In addition to retail sales tax and business and occupation (B&O) tax, this section))~~ tenants.

(a) **References to related rules.** The department of revenue (department) has adopted other rules that may contain additional relevant information:

(i) WAC 458-20-111 (Advances and reimbursements);

(ii) WAC 458-20-118 (Sale or rental of real estate, license to use real estate);

(iii) WAC 458-20-159 (Consignees, bailees, factors, agents and auctioneers);

(iv) WAC 458-20-165 (Laundry, dry cleaning, linen and uniform supply, and self-service and coin-operated laundry services);

(v) WAC 458-20-167 (Educational institutions, school districts, student organizations, and private schools);

(vi) WAC 458-20-168 (Hospitals, nursing homes, assisted living facilities, adult family homes and similar health care facilities);

(vii) WAC 458-20-187 (Coin operated vending machines, amusement devices and service machines); and

(viii) WAC 458-20-245 (Taxation of competitive telephone service, telecommunications service, and ancillary service).

(b) **Examples.** This rule includes examples that identify a set of facts and then state a conclusion. The examples are only a general guide. The department will evaluate each case on its particular facts and circumstances and apply both this rule and other statutory and common law authority.

(2) This rule explains the business and occupation (B&O) tax, retail sales tax, special hotel/motel tax, the convention and trade center tax, the tourism promotion area charge, and the taxation of emergency housing furnished to ~~((the))~~ homeless people.

(a) ~~((In addition to persons operating hotels or motels, this section))~~ This rule applies to persons operating hotels, motels, and the following ~~((establishments\*))~~ businesses.

(i) Trailer camps and recreational vehicle parks ~~((which charge for the rental of))~~ that rent space to transient ~~((s for locating or parking))~~ tenants for house trailers, campers, recreational vehicles, mobile homes, tents, ((ete)) and similar accommodations.

(ii) Educational institutions ~~((which))~~ that sell overnight lodging to persons other than students. ~~((See))~~ Information regarding educational institutions is provided in WAC 458-20-167 ~~((7))~~ (Educational institutions, school districts, student organizations, and private schools).

(iii) Private lodging houses, dormitories, bunkhouses, ~~((ete.7))~~ and similar accommodations operated by or on behalf of a business ~~((and industrial firms))~~ or school ~~((s))~~ solely for the accommodation of employees of ~~((such firms))~~ the business or students of the school, which are not held out to the public as a place where sleeping accommodations may be obtained. ~~((As will be discussed more fully below, in~~

~~some circumstances these businesses may not be making retail sales of lodging.~~

~~(iv) Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, outdoor living, etc. In some cases these businesses may not be making retail sales, as discussed below.)~~

(b) This ~~((section))~~ rule does not apply to persons operating the following ~~((establishments\*))~~ businesses.

(i) Hospitals, sanitariums, nursing homes, rest homes, and similar institutions. ~~((Persons))~~ Information regarding operating these establishments ~~((should refer to))~~ is provided in WAC 458-20-168((7)) ~~(Hospitals, nursing homes, ((boarding homes)) assisted living facilities, adult family homes and similar health care facilities).~~

(ii) ~~((Establishments such as))~~ Apartments or condominiums where the rental is for ~~((longer than))~~ one month ~~((See))~~ or more. Information regarding rentals for one month or more and the distinction between a rental of real estate and the license to use real estate is provided in WAC 458-20-118((7)) ~~(Sale or rental of real estate, license to use real estate)~~ ~~((for the distinction between a rental of real estate and the license to use real estate)).~~

~~((2))~~ (3) Transient tenant defined. The term "transient tenant" as used in this ~~((section))~~ rule means any guest, resident, or other occupant to whom lodging and other services are furnished under a license to use real property for less than one month, or less than thirty continuous days if the rental period does not begin on the first day of the month. ~~((The furnishing of))~~ Providing lodging for a continuous period of one month or more to a guest, resident, or other occupant is a rental or lease of real property. It is presumed that when lodging is ~~((furnished))~~ provided for a continuous period of one month or more, or thirty continuous days or more if the rental period does not begin on the first day of the month, the guest, resident, or other occupant purchasing the lodging is a nontransient upon the thirtieth day without regard to a specific lodging unit occupied throughout the continuous thirty-day period. An occupant who contracts in advance and ~~((does))~~ remains in continuous occupancy for the initial thirty days will be considered a nontransient from the first day of occupancy provided in the contract.

~~((3))~~ (4) Business and occupation tax (B&O). Where lodging is sold to a nontransient tenant, the transaction is a rental of real estate and exempt from B&O tax. ~~((See RCW 82.04.390.))~~ See WAC 458-20-118 (Sale or rental of real estate, license to use real estate). Sales of lodging and related services to transient~~((s))~~ tenants are subject to B&O tax, including transactions ~~((which))~~ that may have been identified or characterized as membership fees or dues. ~~((The B&O tax applies as follows\*))~~

(a) Retailing classification. ~~((Amounts))~~ Gross income derived from the following ~~((charges to transients are retail sales and))~~ activities provided to transient tenants is subject to the retailing B&O tax:

- Rental of rooms for lodging;
- Rental of radio and television sets;
- Rental of rooms, space, and facilities not for lodging, such as ballrooms, display rooms, meeting rooms, ~~((etc.))~~ and similar accommodations;
- Automobile parking or storage; and ~~((the))~~

• Sale or rental of tangible personal property at retail. ((See "retail sales tax" below for a more detailed explanation of the charges included in the retailing classification.)) More information regarding retail sales is provided in subsection (5) of this rule discussing retail sales tax.

(b) **Service and other ((business)) activities classification.** Commissions, amounts derived from accommodations not available to the public, and certain ((unsegregated charges)) lump sum fees charged for multiple services are taxable under ((this)) the service and other activities classification of the B&O tax. Gross income derived from the following business activities also is subject to service and other B&O tax.

(i) ((Hotels, motels, and similar businesses may receive commissions from various sources which are generally taxable under the service and other business activities classification.)) Commission income received by hotels, motels, and similar businesses from other businesses providing a service to their tenants. The following are examples of ((such)) commission((s)) income that is subject to the service and other activities B&O tax.

(A) Commission((s)) income received from acting as a laundry agent for ((guests)) tenants when someone other than the hotel provides the laundry service. ((See)) Information regarding these commissions is provided in WAC 458-20-165((7)) (Laundry, dry cleaning, linen and uniform supply, and self-service and coin-operated laundry services).

(B) Commission((s)) income received from telephone companies for long distance telephone calls ((where)) when the hotel or motel ((is merely acting)) merely acts as an agent ((WAC 458-20-159, Consignees, bailees, factors, agents and auctioneers)) and commission((s)) income received from coin-operated telephones ((WAC 458-20-245, Telephone business, telephone service)). Information regarding these commissions is provided in WAC 458-20-159 (Consignees, bailees, factors, agents and auctioneers) and WAC 458-20-245 (Taxation of competitive telephone service, telecommunications service, and ancillary service). Refer to ((the retail sales tax)) subsection ((below)) (5) of this rule for a ((further)) discussion of telephone ((charges)) service fees subject to retail sales tax.

(C) Commission((s)) income or license fees for permitting a satellite antenna to be installed on the premises or ((as a commission)) for permitting a broadcaster or cable operator to make sales to the ((guest of)) transient tenants staying at the hotel or motel are subject to service and other activities B&O tax.

(D) Commission((s)) income from the rental of videos for use by ((guests of)) tenants staying at the hotel or motel when the hotel or motel operator is ((clearly making such)) making the sales as an agent for a seller.

(E) Commission((s)) income received from the operation of amusement devices. ((See)) Information regarding amusement devices is provided in WAC 458-20-187((7)) (Coin operated vending machines, amusement devices and service machines).

(ii) ((Taxable under this classification are amounts derived from the)) Gross income derived from the following business activities is subject to the service and other activities B&O tax.

(A) The rental of sleeping accommodations by private lodging houses((7 and by)) (including dormitories, bunkhouses, ((etc.7)) and similar accommodations) operated by or on behalf of a business ((and

~~industrial firms and))~~ for its employees, which are not held out to the public as a place where sleeping accommodations may be obtained.

~~((iii) Summer camps, guest ranches and similar establishments making an unsegregated charge for meals, lodging, instruction and the use of recreational facilities must report the gross income from such charges under the service and other business activities classification.~~

~~(iv)) (B) Deposits retained by the lodging business as a penalty charged to a ((customer)) transient tenant for failure to timely cancel a reservation ((is taxable under the service and other business activities classification)).~~

~~((4)) (5) **Retail sales tax.** Persons providing lodging and other services generally must collect and remit retail sales tax on ((their charges for)) the gross selling price of the lodging and other services ((as discussed below)). They must pay retail sales or use tax on all ((of the)) items they purchase for use in providing their services.~~

(a) **Lodging.** All ((charges)) fees charged for lodging and related services to transient((s)) tenants are retail sales. Included are ((charges)) fees charged for vehicle parking and storage and for space and other facilities, including ((charges)) fees charged by a trailer camp for utility services((, in a trailer camp)).

(i) ((An occupant)) A tenant who does not contract in advance to stay at least thirty days ((does not become)) is not entitled to a refund of retail sales tax ((where)) if the rental period ((extended)) later extends beyond thirty days.

~~((For example,)) Example: Assume a tenant rents the same motel room on a weekly basis. Further assume the tenant continues to extend occupancy on a weekly basis until the tenant finally exceeds thirty days. Under these assumed facts, the tenant is considered a transient for the first twenty-nine days of occupancy and must pay retail sales tax on the rental ((charges)) fees. The rental ((charges become exempt of)) fees are exempt from retail sales tax beginning on the thirtieth day. The tenant is not entitled to a refund of retail sales taxes paid on the rental ((charges)) fees for the first twenty-nine days.~~

(ii) A business providing transient-tenant lodging must complete the "transient rental income" information section of the combined excise tax return. The four digit location code must be listed along with the gross income received from transient-tenant lodging subject to retail sales tax for each facility located within a participating city or county.

(b) **Meals and entertainment.** All ((charges)) fees charged for food, beverages, and entertainment activities are retail sales subject to retail sales tax.

(i) ((Charges)) Fees charged for related services ((such as)) including, but not limited to, room service, banquet room services, and service charges and gratuities ((which)) that are agreed to in advance by customers or added to their bills by the service provider are ((also)) subject to retail sales tax.

(ii) ((In the case of)) If meals sold under a promotion such as a "two meals for the price of one," ((promotion,)) the taxable selling price is the actual amount received as payment for the meals.

(iii) Meals sold to employees are ((also)) subject to retail sales tax. ((See)) Information regarding meals furnished to employees is provided in WAC 458-20-119((, Sales of meals for retail sales tax applicability on meals furnished to employees)) (Sales by caterers and food service contractors).

(iv) Sale of food and other items sold through vending machines are retail sales. ~~((See))~~ Information regarding income from vending machines and the distinction between taxable and nontaxable sales of food products is provided in WAC 458-20-187((7)) (Coin operated vending machines, amusement devices and service machines) ((for reporting income from vending machine sales)) and WAC 458-20-244((7)) (Food and food ingredients) ((for the distinction between taxable and nontaxable sales of food products)).

(v) ~~((Except for guest ranches and summer camps,))~~ When a lump sum fee is charged ((for lodging to nontransients and for meals furnished, the)) to nontransient tenants for providing both lodging and meals, retail sales tax must be collected upon the fair selling price of such meals. Unless accounts are kept showing the fair selling price, the tax will be computed upon double the cost of the meals served. The cost includes the price paid for food and drinks served, the cost of preparing and serving meals, and all other costs incidental thereto, including an appropriate portion of overhead expenses.

(vi) Cover ((charges)) fees charged for dancing and other entertainment activities are retail sales.

(vii) ~~((Charges))~~ Fees charged for providing extended television reception to ((guests)) transient tenants are retail sales.

(c) **Laundry services.** ~~((Charges))~~ Fees charged for laundry services provided by a hotel/motel in the hotel's name are retail sales. ((Charges)) Fees charged to tenants for self-service laundry facilities are not retail sales((. These charges are)), but the gross income derived from these fees is subject to service and other activities B&O tax.

(d) **Telephone charges.** ~~((charges to guests, except those subject to service B&O tax as discussed above and in WAC 458-20-245, Telephone business, telephone service, are retail sales. "Message service" charges are also retail sales))~~ and "message service" fees charged to transient tenants are retail sales, but commission income received from telephone companies for long distance telephone calls when the hotel or motel merely acts as an agent is not subject to retail sales tax.

If the hotel((+)) or motel is acting as an agent for a telephone service provider ~~((who))~~ that provides long distance telephone service to the ~~((guest))~~ transient tenant, the actual telephone ~~((charges))~~ fees charged are not taxable income to the hotel((+)) or motel. These amounts are advances and reimbursements. ~~((See))~~ Information on advances and reimbursements is provided in WAC 458-20-111((7)) (Advances and reimbursements) ((and 458-20-159, Consignees, bailees, factors, agents and auctioneers)). Any additional ~~((handling or other charge which))~~ fee added by the hotel((+)) or motel ~~((may add))~~ to the actual long distance telephone ~~((charge))~~ fee, however, is a retail sale.

(e) **Telephone lines.** If the hotel((+)) or motel leases telephone lines and then provides telephone services for a ~~((charge to its guests, these charges are taxable as))~~ fee to either its transient or nontransient tenants, these fees are retail sales. In this case the hotel((+)) or motel is in the telephone business. ~~((See))~~ Information regarding the telephone business is provided in WAC 458-20-245((, Telephone business,)) (Taxation of competitive telephone service, telecommunications service, and ancillary service). The hotel((+)) or motel may give a ~~((resale certificate for purchases made before January 1, 2010, or a))~~ reseller permit for purchases made ~~((on or after January 1, 2010,))~~ to the provider of the leased lines and is not subject to the payment of retail sales tax to the provider of the leased

lines. (~~Previously accepted resale certificates must be kept on file by the seller for five years from the date of last use or no longer than December 31, 2014.~~)

(f) **Rentals.** (~~Rentals of~~) Renting tangible personal property such as movies and sports equipment (~~are retail sales~~) is a retail sale.

(g) **Purchases of tangible personal property for use in providing lodging and related services.** All purchases of tangible personal property for use in providing lodging and related services are retail sales. The (~~charge~~) fee charged for lodging and related services is for services rendered and not for the resale of any tangible property.

(i) (~~Included are such items as beds and other furnishings, restaurant equipment, soap, towels, linens~~) Purchases subject to retail sale tax include, but are not limited to, beds, room furnishings, linens, towels, soap, shampoo, restaurant equipment, and laundry supply services. Purchases, such as small toiletry items, are included even though they may be provided for guests to take home if not used.

(ii) (~~The retail sales tax does not apply to sales of food products to persons operating guest ranches and summer camps for use in preparing meals served to guests.~~) Sales of prepared meals or other prepared items (~~to persons operating guest ranches and summer camps~~) are subject to retail sales tax. (~~See~~) Information regarding the sales of food products is provided in WAC 458-20-244(7) (Food and food ingredients) (~~for sales of food products~~).

(h) **Sales to the United States government.** Sales made directly to the United States government are not subject to retail sales tax. Sales to employees of the federal government are (~~fully taxable notwithstanding that~~) taxable even if the employee ultimately will be reimbursed for the (~~cost of~~) lodging fee.

(i) **Payment by government voucher or check.** If the lodging fee is paid by United States government voucher or United States government check payable directly to the hotel(~~+~~) or motel, the sale is presumed to be a tax-exempt sale made directly to the federal government.

(ii) **Charges to government credit card.** Various United States government contracted credit cards are used to make payment for purchases of goods and services by or for the United States government. Specific information about determining when a purchase by government credit card is a tax-exempt purchase by the United States government is available via the department's internet web site at <http://dor.wa.gov>. (See the department's lodging industry guide.) For specific information about determining when payment is the direct responsibility of the United States government or the employee, you may contact the department's taxpayer services division at <http://dor.wa.gov/content/ContactUs/> or:

Department of Revenue  
Taxpayer Services  
P.O. Box 47478  
Olympia, WA 98504-7478

(~~5~~) **(6) Special hotel/motel tax.** Some locations in the state (~~charge~~) impose a special hotel/motel tax. (~~See~~) These taxes are imposed under chapters 67.28 and 36.100 RCW.) If a business is in one of (~~these~~) those locations, an additional tax is charged and reported under the special hotel/motel portion of the tax return. The four digit location code, the (~~amount received for~~) gross-selling price for providing the lodging, and the tax rate must be completed for each location (~~in which~~) where the lodging is provided. The tax applies



without regard to the number of lodging units except that the tax ~~((of))~~ imposed under chapter 36.100 RCW applies only if there are forty or more lodging units. The tax only applies to the ~~((charge))~~ fee charged for the rooms ~~((to be))~~ used for lodging by ~~((s))~~ transient tenants. Additional ~~((charges))~~ fees charged for telephone services, laundry, or other incidental charges are not subject to the special hotel/motel tax. ~~((Neither))~~ Nor is the ~~((charge))~~ fee charged for use of meeting rooms, banquet rooms, or other special use rooms subject to this tax. ~~((However, the tax does apply to charges))~~ The tax applies, however, to fees charged for use of camping and recreational vehicle sites.

~~((6))~~ **(7) Convention and trade center tax.** Businesses located in King County selling lodging to ~~((transients, having))~~ transient tenants that have sixty or more transient-lodging units ~~((located in King County))~~, must charge their customers the convention and trade center tax and report the tax under the "convention and trade center" portion of the combined excise tax return.

(a) A business having more than sixty units ~~((which are rented to transients and nontransients will be))~~ that rents to both transient tenants and nontransient tenants, is subject to the convention and trade center tax only if the business has at least sixty rooms ~~((which))~~ that are available or being used ~~((for transient lodging. For example, a business with))~~ to provide lodging to transient tenants.

Example: Assume Lodging House has one hundred forty total ~~((rooms of which ninety five are rented to nontransients))~~ individual-occupancy rooms available to the public and rents ninety-five of the rooms to nontransient tenants. Under these assumed facts, Lodging House is not subject to the convention and trade center tax because only forty-five rooms are available or being used for transient-lodging units.

(b) The convention and trade center tax ~~((only))~~ applies only to the ~~((charge))~~ fees charged for the rooms ~~((to be used for lodging by transients))~~ used to provide lodging for transient tenants. Additional ~~((charges))~~ fees charged for telephone services, laundry, or other incidental charges are not subject to the convention and trade center tax. ~~((Charges))~~ Fees charged for the use of meeting rooms, banquet rooms, or other special use rooms are also not subject to the convention and trade center tax. ~~((However, the tax does apply to charges))~~ The convention and trade center tax applies, however, to fees charged for camping or recreational vehicle sites. Each camp site is considered a single unit.

(c) Exemptions. Businesses having fewer than sixty transient-lodging units or businesses classified as a hostel are exempt from the convention and trade center tax. For purposes of this exemption:

(i) "Hostel" means a structure or facility where a majority of the rooms for sleeping accommodations are hostel dormitories containing a minimum of four standard beds designed for single-person occupancy within the facility. Hostel accommodations are supervised and must include at least one common area and at least one common kitchen for guest use.

(ii) "Hostel dormitory" means a single room, containing four or more standard beds designed for single-person occupancy, used exclusively as nonprivate communal sleeping quarters, generally for unrelated persons, where such persons independently acquire the right to occupy individual beds, with the operator supervising and determining which bed each person will occupy.

~~(d)~~ The four digit location code, ~~((amount received))~~ gross-selling price for the lodging, and the tax rate must be completed for each location ~~((in which))~~ where the lodging is provided.

~~((d) If the property of the King County state convention and trade center is transferred to a King County public facilities district created as provided in RCW 36.100.010, the authority under chapter 67.40 RCW of the state and city to impose the convention and trade center tax will be transferred under RCW 36.100.040 to the public facilities district.~~

~~(7))~~ **(8) Tourism promotion area charge.** A legislative authority as defined ~~((by))~~ in RCW 35.101.010~~((, Definitions))~~ may impose a charge on the ~~((furnishing of))~~ activity of providing lodging by a ~~((lodging))~~ business located in the tourism promotion area, except ~~((that this tourism promotion area charge does not apply to))~~ for temporary medical housing that is exempt under RCW 82.08.997~~((, Exemptions—Temporary medical housing))~~. The ~~((tourism promotion area))~~ charge is administered by the department ~~((of revenue))~~ and must be collected by ~~((lodging businesses from those persons who are subject to retail sales tax on purchases of lodging))~~ the business providing the lodging from the transient tenant. The ~~((tourism promotion area))~~ charge is not subject to the sales tax rate limitations of RCW 82.14.410. To determine whether your lodging business must collect and remit the charge, refer to the special notices for tourism promotion areas at [http://dor.wa.gov/content/GetAFormOrPublication/PublicationBySubject/tax\\_sn\\_main.aspx](http://dor.wa.gov/content/GetAFormOrPublication/PublicationBySubject/tax_sn_main.aspx) or the lodging industry guide at <http://dor.wa.gov/content/doingbusiness/BusinessTypes/Industry/lodging/>.

~~((8) Furnishing))~~ **(9) Providing emergency lodging to homeless people.** The ~~((charge made for the furnishing of))~~ fee charged for providing emergency lodging to homeless ~~((persons))~~ people purchased via a shelter voucher program administered by cities, towns, ~~((and))~~ counties, or private organizations that provide emergency food and shelter services is exempt from the retail sales tax, the convention and trade center tax, and the special hotel/motel tax. This form of payment does not influence the required minimum of transient rooms available for use as transient-lodging units under the "convention and trade center tax" or under the "special hotel/motel tax."