

CERTIFICATION OF ENROLLMENT  
**SUBSTITUTE SENATE BILL 5301**

52nd Legislature  
1991 Regular Session

Passed by the Senate March 12, 1991  
Yeas 35 Nays 9

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**President of the Senate**

Passed by the House April 25, 1991  
Yeas 96 Nays 0

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**Speaker of the  
House of Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Gordon Golob, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5301** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**



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**SUBSTITUTE SENATE BILL 5301**

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Passed Legislature - 1991 Regular Session

**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** Senate Committee on Governmental Operations (originally sponsored by Senators Snyder and Conner).

Read first time March 6, 1991.

1            AN ACT Relating to public facilities; amending RCW 67.28.200 and  
2 67.28.210; adding a new section to chapter 67.28 RCW; and repealing RCW  
3 67.28.230.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 67.28 RCW  
6 to read as follows:

7            (1) The legislative body of any city bordering on the Pacific Ocean  
8 with a population of not less than one thousand is authorized to levy  
9 and collect a special excise tax of not to exceed three percent on the  
10 sale of or charge made for the furnishing of lodging by a hotel,  
11 rooming house, tourist court, motel, trailer camp, and the granting of  
12 any similar license to use real property, as distinguished from the  
13 renting or leasing of real property. For the purposes of this tax, it  
14 shall be presumed that the occupancy of real property for a continuous

1 period of one month or more constitutes a rental or lease of real  
2 property and not a mere license to use or to enjoy the same.

3 (2) The legislative body of the county in which a city described in  
4 subsection (1) of this section is located is authorized to levy and  
5 collect a special excise tax within such county of not to exceed three  
6 percent on the sale of or charge made for the furnishing of lodging by  
7 a hotel, rooming house, tourist court, motel, trailer camp, and the  
8 granting of any similar license to use real property, as distinguished  
9 from the renting or leasing of real property. For the purposes of this  
10 tax, it shall be presumed that the occupancy of real property for a  
11 continuous period of one month or more constitutes a rental or lease of  
12 real property and not a mere license to use or to enjoy the same.

13 (3) In the event a tax is levied under both subsections (1) and (2)  
14 of this section, the amount levied under (1) of this section shall be  
15 credited against the amount levied under (2) of this section such that  
16 the aggregate amount levied under this section cannot exceed three  
17 percent on the applicable sale or charge.

18 (4) Any seller, as defined in RCW 82.08.010, who is required to  
19 collect a tax under this section shall pay over such tax to the city or  
20 county, as applicable, as provided in RCW 67.28.200. The deduction  
21 from state taxes under RCW 67.28.190 does not apply to taxes imposed  
22 under this section.

23 **Sec. 2.** RCW 67.28.200 and 1988 ex.s. c 1 s 23 are each amended to  
24 read as follows:

25 The legislative body of any county or city may establish reasonable  
26 exemptions and may adopt such reasonable rules and regulations as may  
27 be necessary for the levy and collection of the taxes authorized by RCW  
28 67.28.180, 67.28.182, and 67.28.230 through 67.28.250, and section 1 of  
29 this act. The department of revenue shall perform the collection of

1 such taxes on behalf of such county or city at no cost to such county  
2 or city.

3 **Sec. 3.** RCW 67.28.210 and 1990 c 17 s 1 are each amended to read  
4 as follows:

5 All taxes levied and collected under RCW 67.28.180, 67.28.230,  
6 (~~and~~) 67.28.240, and section 1 of this act shall be credited to a  
7 special fund in the treasury of the county or city imposing such tax.  
8 Such taxes shall be levied only for the purpose of paying all or any  
9 part of the cost of acquisition, construction, or operating of stadium  
10 facilities, convention center facilities, performing arts center  
11 facilities, and/or visual arts center facilities or to pay or secure  
12 the payment of all or any portion of general obligation bonds or  
13 revenue bonds issued for such purpose or purposes under this chapter,  
14 or to pay for advertising, publicizing, or otherwise distributing  
15 information for the purpose of attracting visitors and encouraging  
16 tourist expansion when a county or city has imposed such tax for such  
17 purpose, or as one of the purposes hereunder, and until withdrawn for  
18 use, the moneys accumulated in such fund or funds may be invested in  
19 interest bearing securities by the county or city treasurer in any  
20 manner authorized by law. In addition such taxes may be used to  
21 develop strategies to expand tourism: PROVIDED, That any county, and  
22 any city within a county, bordering upon Grays Harbor may use the  
23 proceeds of such taxes for construction and maintenance of a movable  
24 tall ships tourist attraction in cooperation with a tall ships  
25 restoration society, except to the extent that such proceeds are used  
26 for payment of principal and interest on debt incurred prior to June  
27 11, 1986: PROVIDED FURTHER, That any city or county may use the  
28 proceeds of such taxes for the refurbishing and operation of a steam  
29 railway for tourism promotion purposes.

1        NEW SECTION.   **Sec. 4.**        RCW 67.28.230 and 1988 ex.s. c 1 s 20  
2   are each repealed.