
SENATE BILL 5691

State of Washington

55th Legislature

1997 Regular Session

By Senators Swecker, Rasmussen, Stevens, Rossi, Haugen, Anderson, Loveland, Sheldon and Finkbeiner

Read first time 02/07/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales tax credits for capital investments in ski
2 areas; adding a new section to chapter 82.08 RCW; providing an
3 effective date; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) A credit against the liability for sales tax imposed under this
8 chapter on the sale of ski lift tickets at a ski area is allowed for a
9 qualified investment in the ski area if the operator of the ski area
10 verifies the investment by providing the department a sales invoice,
11 contract, or other documentation prescribed by the department by rule.

12 (2) The credit allowed under this section may, at the election of
13 the operator of the ski area, be applied to the sales tax liability, in
14 whole or in part, in a year or years, by retaining subsequently
15 collected sales tax on the sale of ski lift tickets by the ski area
16 until the full amount of the claimed credit has been collected and
17 retained by the ski area operator. In no event, however, is the ski
18 area operator entitled to a refund of collected and remitted sales tax.

1 (3) The maximum amount of credit that may be claimed under this
2 section is equal to the amount of the qualified investment, but may not
3 exceed the total of the sales tax collected by the operator of the ski
4 area on the sale of ski lift tickets at the ski area from July 1, 1997,
5 through July 1, 2007.

6 (4) For the purposes of this section, "qualified investment" means
7 an investment made to improve an existing ski area by the operator of
8 the ski area during the period commencing July 1, 1997, and ending July
9 1, 2007, to:

10 (a) Improve, upgrade, replace, or modernize an existing aerial
11 tramway or lift;

12 (b) Add an additional aerial tramway or lift;

13 (c) Improve, upgrade, replace, or modernize snowmaking or
14 snowgrooming equipment;

15 (d) Acquire snowmaking, snowgrooming, or snow removal equipment;

16 (e) Construct or purchase restrooms, shelters, lodges, ticket
17 systems, accommodations, parking facilities, admission facilities, food
18 and beverage facilities and equipment, and other similar consumer
19 oriented depreciable assets; or

20 (f) Develop trails.

21 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
22 preservation of the public peace, health, or safety, or support of the
23 state government and its existing public institutions, and takes effect
24 July 1, 1997.

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