CERTIFICATION OF ENROLLMENT

HOUSE BILL 2961

Chapter 156, Laws of 1992

52nd Legislature
1992 Regular Session

THURSTON COUNTY LODGING TAX--REPEAL AND AUTHORIZATION OF USE
OF REVENUES COLLECTED

EFFECTIVE DATE: 4/1/92

Passed by the House February 15, 1992
Yeas 89   Nays 4

Joe King
Speaker of the
House of Representatives

Passed by the Senate March 6, 1992
Yeas 47   Nays 2

Joel Pritchard
President of the Senate

I, Alan Thompson, Chief Clerk of the
House of Representatives of the State
of Washington, do hereby certify that
the attached is HOUSE BILL 2961 as
passed by the House of Representatives
and the Senate on the dates hereon set
forth.

Joel Pritchard
President of the Senate

Alan Thompson
Chief Clerk

Approved April 1, 1992

Booth Gardner
Governor of the State of Washington

Secretary of State
State of Washington
AN ACT Relating to special excise taxes authorized for aquatic and academy facilities; amending RCW 67.28.250; creating new sections; and declaring an emergency.

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

NEW SECTION. Sec. 1. It is the intent of the legislature to provide for the disposition of proceeds of the special excise tax under RCW 67.28.250 that was invalidated in Dare vs. Thurston County, et al., Thurston county superior court docket number 91-2-00715-0.

Sec. 2. RCW 67.28.250 and 1988 ex.s. c 1 s 22 are each amended to read as follows:

(1) The legislative body of Pierce ((and Thurston counties are)) county is authorized to levy and collect a special excise tax not to exceed three percent on the sale of or charge made for the furnishing
of lodging by a hotel, rooming house, tourist court, motel, trailer
camp, and the granting of any similar license to use real property, as
distinguished from the renting or leasing of real property. For the
purposes of this tax, it shall be presumed that the occupancy of real
property for a continuous period of one month or more constitutes a
rental or lease of real property and not a mere license to use or to
enjoy the same.

(2) The tax authorized in subsection (1) of this section is in
addition to any other tax authorized by law.

(3) Any seller, as defined in RCW 82.08.010, who is required to
collect any tax under this section shall pay over such tax to the
county as provided in RCW 67.28.200. The deduction from state taxes
under RCW 67.28.190 does not apply to ((taxes)) the tax imposed under
this section.

(4) All taxes levied and collected under this section shall be
credited to a special fund in the treasury of the county. Such taxes
shall be levied only for the purpose of paying all or any part of the
cost of the siting, acquisition, construction, operation, and
maintenance of an indoor aquatic facility in Pierce county ((and an
Olympic academy facility in Thurston county,)) and may be used for and
pledged to the payment of bonds, leases, or other obligations issued or
incurred for such purposes.

NEW SECTION. Sec. 3. The proceeds of any tax levied under RCW
67.28.250 before the effective date of this act may be used only to pay
for or to establish an endowment to pay for the capital or operating
costs of the following:

(1) Projects, including educational activities, that attract
visitors to or promote tourism in the county;

(2) Arts or cultural activities;
(3) Historical activities; or

(4) Park and recreational sites with historical significance.

NEW SECTION. Sec. 4. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 6, 1992.
Approved by the Governor April 1, 1992.
Filed in Office of Secretary of State April 1, 1992.