
SUBSTITUTE SENATE BILL 5914

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Prentice, Heavey, Deccio and Finkbeiner)

Read first time 03/06/95.

1 AN ACT Relating to financing of public stadium, convention,
2 performing arts, visual arts, and other tourism facilities; adding a
3 new section to chapter 82.14 RCW; adding a new section to chapter 36.38
4 RCW; adding a new section to chapter 67.28 RCW; providing an effective
5 date; and declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
8 to read as follows:

9 (1) Subject to subsection (2) of this section, the legislative
10 authority of any county may fix and impose a sales and use tax in
11 accordance with the terms of this chapter. The tax authorized in this
12 section shall be in addition to any other taxes authorized by law and
13 shall be collected from those persons who are taxable by the state
14 pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any
15 taxable event within such county. The rate of tax shall be up to but
16 not exceeding one-tenth of one percent of the selling price, in the
17 case of a sales tax, or value of the article used, in the case of a use
18 tax.

1 (2) No county may impose the tax under subsection (1) of this
2 section unless the tax is first approved by a majority of the voters
3 voting on the proposition to impose the tax.

4 (3) Moneys received from any tax imposed under this section shall
5 be used exclusively for the purposes authorized in RCW 67.28.210.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 36.38 RCW
7 to read as follows:

8 (1) In addition to any other tax authorized by law, the legislative
9 authority of any county may by ordinance levy and fix a tax of up to
10 but not exceeding one cent on twenty cents or fraction thereof to be
11 paid by persons who pay an admission charge to any place, including a
12 tax on persons who are admitted free of charge or at reduced rates to
13 any place for which other persons pay a charge or a regular higher
14 charge for the same or similar privileges or accommodations. The
15 county may require that one who receives any admission charge to any
16 place shall collect and remit the tax to the county treasurer.

17 (2) No county may impose the tax under subsection (1) of this
18 section unless the tax is first approved by a majority of the voters
19 voting on the proposition to impose the tax.

20 (3) Moneys received from any tax imposed under this section shall
21 be used exclusively for the purposes authorized in RCW 67.28.210.

22 (4) No county may impose such tax on persons paying an admission to
23 any activity of any elementary or secondary school.

24 (5) As used in this section, the term "admission charge" includes
25 a charge made for season tickets or subscriptions, a cover charge, or
26 a charge made for use of seats and tables, reserved or otherwise, and
27 other similar accommodations; a charge made for food and refreshments
28 in any place where any free entertainment, recreation, or amusement is
29 provided; a charge made for rental or use of equipment or facilities
30 for purpose of recreation or amusement, and where the rental of the
31 equipment or facilities is necessary to the enjoyment of a privilege
32 for which a general admission is charged, the combined charges shall be
33 considered as the admission charge. It shall also include any
34 automobile parking charge where the amount of such charge is determined
35 according to the number of passengers in any automobile.

36 NEW SECTION. **Sec. 3.** A new section is added to chapter 67.28 RCW
37 to read as follows:

1 (1) The legislative body of any county is authorized to levy and
2 collect a special excise tax of up to but not exceeding two percent on
3 the sale of or charge made for the furnishing of lodging by a hotel,
4 rooming house, tourist court, motel, trailer camp, and the granting of
5 any similar license to use real property, as distinguished from the
6 renting or leasing of real property. It shall be presumed that the
7 occupancy of real property for a continuous period of one month or more
8 constitutes a rental or lease of real property and not a mere license
9 to use or to enjoy the same.

10 (2) No county may impose the tax under subsection (1) of this
11 section unless the tax is first approved by a majority of the voters
12 voting on the proposition to impose the tax.

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

18 (4) Moneys received from any tax imposed under this section shall
19 be used exclusively for the purposes authorized in RCW 67.28.210.

20 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
21 preservation of the public peace, health, or safety, or support of the
22 state government and its existing public institutions, and shall take
23 effect July 1, 1995.

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