
HOUSE BILL 2291

State of Washington

55th Legislature

1998 Regular Session

By Representatives Dunn, Boldt, Van Luven, Honeyford, Gardner and Linville

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1 AN ACT Relating to the use of lodging tax revenues in distressed
2 areas; and amending RCW 67.28.210.

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

4 **Sec. 1.** RCW 67.28.210 and 1996 c 159 s 4 are each amended to read
5 as follows:

6 All taxes levied and collected under RCW 67.28.180, 67.28.240, and
7 67.28.260 shall be credited to a special fund in the treasury of the
8 county or city imposing such tax. Such taxes shall be levied only for
9 the purpose of paying all or any part of the cost of acquisition,
10 construction, or operating of stadium facilities, convention center
11 facilities, performing arts center facilities, and/or visual arts
12 center facilities or to pay or secure the payment of all or any portion
13 of general obligation bonds or revenue bonds issued for such purpose or
14 purposes under this chapter, or to pay for advertising, publicizing, or
15 otherwise distributing information for the purpose of attracting
16 visitors and encouraging tourist expansion when a county or city has
17 imposed such tax for such purpose, or as one of the purposes hereunder,
18 and until withdrawn for use, the moneys accumulated in such fund or
19 funds may be invested in interest bearing securities by the county or

1 city treasurer in any manner authorized by law. In addition such taxes
2 may be used to develop strategies to expand tourism: PROVIDED, That
3 any county, and any city within a county, bordering upon Grays Harbor
4 may use the proceeds of such taxes for construction and maintenance of
5 a movable tall ships tourist attraction in cooperation with a tall
6 ships restoration society, except to the extent that such proceeds are
7 used for payment of principal and interest on debt incurred prior to
8 June 11, 1986: PROVIDED FURTHER, That any city or county may use the
9 proceeds of such taxes for the refurbishing and operation of a steam
10 railway or historic maritime vessels used primarily for passenger
11 transportation for tourism promotion purposes: PROVIDED FURTHER, That
12 any city bordering on the Pacific Ocean or on Baker Bay with a
13 population of not less than eight hundred and the county in which such
14 a city is located, a city bordering on the Skagit river with a
15 population of not less than twenty thousand, or any city within a
16 county made up entirely of islands may use the proceeds of such taxes
17 for funding special events or festivals, or for the acquisition,
18 construction, or operation of publicly owned tourist promotional
19 infrastructures, structures, or buildings including but not limited to
20 an ocean beach boardwalk, public docks, and viewing towers: PROVIDED
21 FURTHER, That any county which imposes a tax under RCW 67.28.182 or any
22 city with a population less than fifty thousand in such county may use
23 the proceeds of the tax levied and collected under RCW 67.28.180 to
24 provide public restroom facilities available to and intended for use by
25 visitors: PROVIDED FURTHER, That any county made up entirely of
26 islands, and any city or town that has a population less than five
27 thousand, may use the proceeds of the tax levied and collected under
28 RCW 67.28.180 to provide public restroom facilities available to and
29 intended for use by visitors: PROVIDED FURTHER, That any city or
30 county may use the proceeds of such taxes for funding a civic festival,
31 if the following conditions are met: The festival is a community-wide
32 event held not more than once annually; the festival is approved by the
33 city, town, or county in which it is held; the festival is sponsored by
34 an exempt organization defined in section 501(c)(3), (4), or (6) of the
35 federal internal revenue code; the festival provides family-oriented
36 events suiting a broad segment of the community; and the proceeds of
37 such taxes are used solely for advertising and promotional materials
38 intended to attract overnight visitors: PROVIDED FURTHER, That any
39 city may use the proceeds of such taxes for street banners to attract

1 and welcome tourists: PROVIDED FURTHER, That any county that is or
2 contains an eligible area, as defined in RCW 82.60.010, or any city
3 within such county, may use the proceeds of such taxes for public
4 restrooms, parking facilities, or other tourism-related facilities, or
5 for law enforcement activities related to tourism.

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