
SUBSTITUTE SENATE BILL 5894

State of Washington

57th Legislature

2001 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Patterson and Rossi)

READ FIRST TIME 03/28/01.

1 AN ACT Relating to the taxation of lodging; and amending RCW
2 82.04.050, 67.28.180, 67.40.090, and 36.100.040.

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

4 **Sec. 1.** RCW 82.04.050 and 2000 2nd sp.s. c 4 s 23 are each amended
5 to read as follows:

6 (1) "Sale at retail" or "retail sale" means every sale of tangible
7 personal property (including articles produced, fabricated, or
8 imprinted) to all persons irrespective of the nature of their business
9 and including, among others, without limiting the scope hereof, persons
10 who install, repair, clean, alter, improve, construct, or decorate real
11 or personal property of or for consumers other than a sale to a person
12 who presents a resale certificate under RCW 82.04.470 and who:

13 (a) Purchases for the purpose of resale as tangible personal
14 property in the regular course of business without intervening use by
15 such person, but a purchase for the purpose of resale by a regional
16 transit authority under RCW 81.112.300 is not a sale for resale; or

17 (b) Installs, repairs, cleans, alters, imprints, improves,
18 constructs, or decorates real or personal property of or for consumers,
19 if such tangible personal property becomes an ingredient or component

1 of such real or personal property without intervening use by such
2 person; or

3 (c) Purchases for the purpose of consuming the property purchased
4 in producing for sale a new article of tangible personal property or
5 substance, of which such property becomes an ingredient or component or
6 is a chemical used in processing, when the primary purpose of such
7 chemical is to create a chemical reaction directly through contact with
8 an ingredient of a new article being produced for sale; or

9 (d) Purchases for the purpose of consuming the property purchased
10 in producing ferrosilicon which is subsequently used in producing
11 magnesium for sale, if the primary purpose of such property is to
12 create a chemical reaction directly through contact with an ingredient
13 of ferrosilicon; or

14 (e) Purchases for the purpose of providing the property to
15 consumers as part of competitive telephone service, as defined in RCW
16 82.04.065. The term shall include every sale of tangible personal
17 property which is used or consumed or to be used or consumed in the
18 performance of any activity classified as a "sale at retail" or "retail
19 sale" even though such property is resold or utilized as provided in
20 (a), (b), (c), (d), or (e) of this subsection following such use. The
21 term also means every sale of tangible personal property to persons
22 engaged in any business which is taxable under RCW 82.04.280 (2) and
23 (7) and 82.04.290.

24 (2) The term "sale at retail" or "retail sale" shall include the
25 sale of or charge made for tangible personal property consumed and/or
26 for labor and services rendered in respect to the following:

27 (a) The installing, repairing, cleaning, altering, imprinting, or
28 improving of tangible personal property of or for consumers, including
29 charges made for the mere use of facilities in respect thereto, but
30 excluding charges made for the use of coin-operated laundry facilities
31 when such facilities are situated in an apartment house, rooming house,
32 or mobile home park for the exclusive use of the tenants thereof, and
33 also excluding sales of laundry service to nonprofit health care
34 facilities, and excluding services rendered in respect to live animals,
35 birds and insects;

36 (b) The constructing, repairing, decorating, or improving of new or
37 existing buildings or other structures under, upon, or above real
38 property of or for consumers, including the installing or attaching of
39 any article of tangible personal property therein or thereto, whether

1 or not such personal property becomes a part of the realty by virtue of
2 installation, and shall also include the sale of services or charges
3 made for the clearing of land and the moving of earth excepting the
4 mere leveling of land used in commercial farming or agriculture;

5 (c) The charge for labor and services rendered in respect to
6 constructing, repairing, or improving any structure upon, above, or
7 under any real property owned by an owner who conveys the property by
8 title, possession, or any other means to the person performing such
9 construction, repair, or improvement for the purpose of performing such
10 construction, repair, or improvement and the property is then
11 reconveyed by title, possession, or any other means to the original
12 owner;

13 (d) The sale of or charge made for labor and services rendered in
14 respect to the cleaning, fumigating, razing or moving of existing
15 buildings or structures, but shall not include the charge made for
16 janitorial services; and for purposes of this section the term
17 "janitorial services" shall mean those cleaning and caretaking services
18 ordinarily performed by commercial janitor service businesses
19 including, but not limited to, wall and window washing, floor cleaning
20 and waxing, and the cleaning in place of rugs, drapes and upholstery.
21 The term "janitorial services" does not include painting, papering,
22 repairing, furnace or septic tank cleaning, snow removal or
23 sandblasting;

24 (e) The sale of or charge made for labor and services rendered in
25 respect to automobile towing and similar automotive transportation
26 services, but not in respect to those required to report and pay taxes
27 under chapter 82.16 RCW;

28 (f) The sale of and charge made for the furnishing of lodging and
29 all other services by a hotel, rooming house, tourist court, motel,
30 trailer camp, and the granting of any similar license to use real
31 property, as distinguished from the renting or leasing of real
32 property, and it shall be presumed that the occupancy of real property
33 for a continuous period of one month or more constitutes a rental or
34 lease of real property and not a mere license to use or enjoy the same.
35 For the purposes of this subsection (2)(f), it shall be presumed that
36 the sale of and charge made for the furnishing of lodging to a
37 nontransient is a rental or lease of real property and not a mere
38 license to enjoy the same. A nontransient is a person who purchases
39 lodging for a continuous period of one month or more;

1 (g) The sale of or charge made for tangible personal property,
2 labor and services to persons taxable under (a), (b), (c), (d), (e),
3 and (f) of this subsection when such sales or charges are for property,
4 labor and services which are used or consumed in whole or in part by
5 such persons in the performance of any activity defined as a "sale at
6 retail" or "retail sale" even though such property, labor and services
7 may be resold after such use or consumption. Nothing contained in this
8 subsection shall be construed to modify subsection (1) of this section
9 and nothing contained in subsection (1) of this section shall be
10 construed to modify this subsection.

11 (3) The term "sale at retail" or "retail sale" shall include the
12 sale of or charge made for personal, business, or professional services
13 including amounts designated as interest, rents, fees, admission, and
14 other service emoluments however designated, received by persons
15 engaging in the following business activities:

16 (a) Amusement and recreation services including but not limited to
17 golf, pool, billiards, skating, bowling, ski lifts and tows, day trips
18 for sightseeing purposes, and others, when provided to consumers;

19 (b) Abstract, title insurance, and escrow services;

20 (c) Credit bureau services;

21 (d) Automobile parking and storage garage services;

22 (e) Landscape maintenance and horticultural services but excluding
23 (i) horticultural services provided to farmers and (ii) pruning,
24 trimming, repairing, removing, and clearing of trees and brush near
25 electric transmission or distribution lines or equipment, if performed
26 by or at the direction of an electric utility;

27 (f) Service charges associated with tickets to professional
28 sporting events; and

29 (g) The following personal services: Physical fitness services,
30 tanning salon services, tattoo parlor services, steam bath services,
31 turkish bath services, escort services, and dating services.

32 (4) The term shall also include the renting or leasing of tangible
33 personal property to consumers and the rental of equipment with an
34 operator.

35 (5) The term shall also include the providing of telephone service,
36 as defined in RCW 82.04.065, to consumers.

37 (6) The term shall also include the sale of canned software other
38 than a sale to a person who presents a resale certificate under RCW
39 82.04.470, regardless of the method of delivery to the end user, but

1 shall not include custom software or the customization of canned
2 software.

3 (7) The term shall not include the sale of or charge made for labor
4 and services rendered in respect to the building, repairing, or
5 improving of any street, place, road, highway, easement, right of way,
6 mass public transportation terminal or parking facility, bridge,
7 tunnel, or trestle which is owned by a municipal corporation or
8 political subdivision of the state or by the United States and which is
9 used or to be used primarily for foot or vehicular traffic including
10 mass transportation vehicles of any kind.

11 (8) The term shall also not include sales of chemical sprays or
12 washes to persons for the purpose of postharvest treatment of fruit for
13 the prevention of scald, fungus, mold, or decay, nor shall it include
14 sales of feed, seed, seedlings, fertilizer, agents for enhanced
15 pollination including insects such as bees, and spray materials to:
16 (a) Persons who participate in the federal conservation reserve
17 program, the environmental quality incentives program, the wetlands
18 reserve program, and the wildlife habitat incentives program, or their
19 successors administered by the United States department of agriculture;
20 (b) farmers for the purpose of producing for sale any agricultural
21 product; and (c) farmers acting under cooperative habitat development
22 or access contracts with an organization exempt from federal income tax
23 under 26 U.S.C. Sec. 501(c)(3) or the Washington state department of
24 fish and wildlife to produce or improve wildlife habitat on land that
25 the farmer owns or leases.

26 (9) The term shall not include the sale of or charge made for labor
27 and services rendered in respect to the constructing, repairing,
28 decorating, or improving of new or existing buildings or other
29 structures under, upon, or above real property of or for the United
30 States, any instrumentality thereof, or a county or city housing
31 authority created pursuant to chapter 35.82 RCW, including the
32 installing, or attaching of any article of tangible personal property
33 therein or thereto, whether or not such personal property becomes a
34 part of the realty by virtue of installation. Nor shall the term
35 include the sale of services or charges made for the clearing of land
36 and the moving of earth of or for the United States, any
37 instrumentality thereof, or a county or city housing authority. Nor
38 shall the term include the sale of services or charges made for
39 cleaning up for the United States, or its instrumentalities,

1 radioactive waste and other byproducts of weapons production and
2 nuclear research and development.

3 (10) Until July 1, 2003, the term shall not include the sale of or
4 charge made for labor and services rendered for environmental remedial
5 action as defined in RCW 82.04.2635(2).

6 **Sec. 2.** RCW 67.28.180 and 1997 c 220 s 501 are each amended to
7 read as follows:

8 (1) Subject to the conditions set forth in subsections (2) and (3)
9 of this section, the legislative body of any county or any city((~~7~~)) is
10 authorized to levy and collect a special excise tax of not to exceed
11 two percent on the sale of or charge made for the furnishing of lodging
12 (~~((by a hotel, rooming house, tourist court, motel, trailer camp, and~~
13 ~~the granting of any similar license to use real property, as~~
14 ~~distinguished from the renting or leasing of real property: PROVIDED,~~
15 ~~That it shall be presumed that the occupancy of real property for a~~
16 ~~continuous period of one month or more constitutes a rental or lease of~~
17 ~~real property and not a mere license to use or to enjoy the same)) that~~
18 is subject to tax under chapter 82.08 RCW.

19 (2) Any levy authorized by this section shall be subject to the
20 following:

21 (a) Any county ordinance or resolution adopted pursuant to this
22 section shall contain, in addition to all other provisions required to
23 conform to this chapter, a provision allowing a credit against the
24 county tax for the full amount of any city tax imposed pursuant to this
25 section upon the same taxable event.

26 (b) In the event that any county has levied the tax authorized by
27 this section and has, prior to June 26, 1975, either pledged the tax
28 revenues for payment of principal and interest on city revenue or
29 general obligation bonds authorized and issued pursuant to RCW
30 67.28.150 through 67.28.160 or has authorized and issued revenue or
31 general obligation bonds pursuant to the provisions of RCW 67.28.150
32 through 67.28.160, such county shall be exempt from the provisions of
33 (a) of this subsection, to the extent that the tax revenues are pledged
34 for payment of principal and interest on bonds issued at any time
35 pursuant to the provisions of RCW 67.28.150 through 67.28.160:
36 PROVIDED, That so much of such pledged tax revenues, together with any
37 investment earnings thereon, not immediately necessary for actual
38 payment of principal and interest on such bonds may be used: (i) In

1 any county with a population of one million or more, for repayment
2 either of limited tax levy general obligation bonds or of any county
3 fund or account from which a loan was made, the proceeds from the bonds
4 or loan being used to pay for constructing, installing, improving, and
5 equipping stadium capital improvement projects, and to pay for any
6 engineering, planning, financial, legal and professional services
7 incident to the development of such stadium capital improvement
8 projects, regardless of the date the debt for such capital improvement
9 projects was or may be incurred; (ii) in any county with a population
10 of one million or more, for repayment or refinancing of bonded
11 indebtedness incurred prior to January 1, 1997, for any purpose
12 authorized by this section or relating to stadium repairs or
13 rehabilitation, including but not limited to the cost of settling legal
14 claims, reimbursing operating funds, interest payments on short-term
15 loans, and any other purpose for which such debt has been incurred if
16 the county has created a public stadium authority to develop a stadium
17 and exhibition center under RCW 36.102.030; or (iii) in other counties,
18 for county-owned facilities for agricultural promotion. A county is
19 exempt under this subsection in respect to city revenue or general
20 obligation bonds issued after April 1, 1991, only if such bonds mature
21 before January 1, 2013.

22 As used in this subsection (2)(b), "capital improvement projects"
23 may include, but not be limited to a stadium restaurant facility,
24 restroom facilities, artificial turf system, seating facilities,
25 parking facilities and scoreboard and information system adjacent to or
26 within a county owned stadium, together with equipment, utilities,
27 accessories and appurtenances necessary thereto. The stadium
28 restaurant authorized by this subsection (2)(b) shall be operated by a
29 private concessionaire under a contract with the county.

30 (c)(i) No city within a county exempt under subsection (2)(b) of
31 this section may levy the tax authorized by this section so long as
32 said county is so exempt.

33 (ii) If bonds have been issued under RCW 43.99N.020 and any
34 necessary property transfers have been made under RCW 36.102.100, no
35 city within a county with a population of one million or more may levy
36 the tax authorized by this section before January 1, 2021.

37 (iii) However, in the event that any city in a county described in
38 (i) or (ii) of this subsection (2)(c) has levied the tax authorized by
39 this section and has, prior to June 26, 1975, authorized and issued

1 revenue or general obligation bonds pursuant to the provisions of RCW
2 67.28.150 through 67.28.160, such city may levy the tax so long as the
3 tax revenues are pledged for payment of principal and interest on bonds
4 issued at any time pursuant to the provisions of RCW 67.28.150 through
5 67.28.160.

6 (3) Any levy authorized by this section by a county that has levied
7 the tax authorized by this section and has, prior to June 26, 1975,
8 either pledged the tax revenues for payment of principal and interest
9 on city revenue or general obligation bonds authorized and issued
10 pursuant to RCW 67.28.150 through 67.28.160 or has authorized and
11 issued revenue or general obligation bonds pursuant to the provisions
12 of RCW 67.28.150 through 67.28.160 shall be subject to the following:

13 (a) Taxes collected under this section in any calendar year before
14 2013 in excess of five million three hundred thousand dollars shall
15 only be used as follows:

16 (i) Seventy-five percent from January 1, 1992, through December 31,
17 2000, and seventy percent from January 1, 2001, through December 31,
18 2012, for art museums, cultural museums, heritage museums, the arts,
19 and the performing arts. Moneys spent under this subsection (3)(a)(i)
20 shall be used for the purposes of this subsection (3)(a)(i) in all
21 parts of the county.

22 (ii) Twenty-five percent from January 1, 1992, through December 31,
23 2000, and thirty percent from January 1, 2001, through December 31,
24 2012, for the following purposes and in a manner reflecting the
25 following order of priority: Stadium purposes as authorized under
26 subsection (2)(b) of this section; acquisition of open space lands;
27 youth sports activities; and tourism promotion. If all or part of the
28 debt on the stadium is refinanced, all revenues under this subsection
29 (3)(a)(ii) shall be used to retire the debt.

30 (b) From January 1, 2013, through December 31, 2015, in a county
31 with a population of one million or more, all revenues under this
32 section shall be used to retire the debt on the stadium, or deposited
33 in the stadium and exhibition center account under RCW 43.99N.060 after
34 the debt on the stadium is retired.

35 (c) From January 1, 2016, through December 31, 2020, in a county
36 with a population of one million or more, all revenues under this
37 section shall be deposited in the stadium and exhibition center account
38 under RCW 43.99N.060.

1 (d) At least seventy percent of moneys spent under (a)(i) of this
2 subsection for the period January 1, 1992, through December 31, 2000,
3 shall be used only for the purchase, design, construction, and
4 remodeling of performing arts, visual arts, heritage, and cultural
5 facilities, and for the purchase of fixed assets that will benefit art,
6 heritage, and cultural organizations. For purposes of this subsection,
7 fixed assets are tangible objects such as machinery and other equipment
8 intended to be held or used for ten years or more. Moneys received
9 under this subsection (3)(d) may be used for payment of principal and
10 interest on bonds issued for capital projects. Qualifying
11 organizations receiving moneys under this subsection (3)(d) must be
12 financially stable and have at least the following:

- 13 (i) A legally constituted and working board of directors;
- 14 (ii) A record of artistic, heritage, or cultural accomplishments;
- 15 (iii) Been in existence and operating for at least two years;
- 16 (iv) Demonstrated ability to maintain net current liabilities at
17 less than thirty percent of general operating expenses;
- 18 (v) Demonstrated ability to sustain operational capacity subsequent
19 to completion of projects or purchase of machinery and equipment; and
- 20 (vi) Evidence that there has been independent financial review of
21 the organization.

22 (e) At least forty percent of the revenues distributed pursuant to
23 (a)(i) of this subsection for the period January 1, 2001, through
24 December 31, 2012, shall be deposited in an account and shall be used
25 to establish an endowment. Principal in the account shall remain
26 permanent and irreducible. The earnings from investments of balances
27 in the account may only be used for the purposes of (a)(i) of this
28 subsection.

29 (f) School districts and schools shall not receive revenues
30 distributed pursuant to (a)(i) of this subsection.

31 (g) Moneys distributed to art museums, cultural museums, heritage
32 museums, the arts, and the performing arts, and moneys distributed for
33 tourism promotion shall be in addition to and may not be used to
34 replace or supplant any other funding by the legislative body of the
35 county.

36 (h) As used in this section, "tourism promotion" includes
37 activities intended to attract visitors for overnight stays, arts,
38 heritage, and cultural events, and recreational, professional, and
39 amateur sports events. Moneys allocated to tourism promotion in a

1 class AA county shall be allocated to nonprofit organizations formed
2 for the express purpose of tourism promotion in the county. Such
3 organizations shall use moneys from the taxes to promote events in all
4 parts of the class AA county.

5 (i) No taxes collected under this section may be used for the
6 operation or maintenance of a public stadium that is financed directly
7 or indirectly by bonds to which the tax is pledged. Expenditures for
8 operation or maintenance include all expenditures other than
9 expenditures that directly result in new fixed assets or that directly
10 increase the capacity, life span, or operating economy of existing
11 fixed assets.

12 (j) No ad valorem property taxes may be used for debt service on
13 bonds issued for a public stadium that is financed by bonds to which
14 the tax is pledged, unless the taxes collected under this section are
15 or are projected to be insufficient to meet debt service requirements
16 on such bonds.

17 (k) If a substantial part of the operation and management of a
18 public stadium that is financed directly or indirectly by bonds to
19 which the tax is pledged is performed by a nonpublic entity or if a
20 public stadium is sold that is financed directly or indirectly by bonds
21 to which the tax is pledged, any bonds to which the tax is pledged
22 shall be retired. This subsection (3)(k) does not apply in respect to
23 a public stadium under chapter 36.102 RCW transferred to, owned by, or
24 constructed by a public facilities district under chapter 36.100 RCW or
25 a stadium and exhibition center.

26 (l) The county shall not lease a public stadium that is financed
27 directly or indirectly by bonds to which the tax is pledged to, or
28 authorize the use of the public stadium by, a professional major league
29 sports franchise unless the sports franchise gives the right of first
30 refusal to purchase the sports franchise, upon its sale, to local
31 government. This subsection (3)(l) does not apply to contracts in
32 existence on April 1, 1986.

33 If a court of competent jurisdiction declares any provision of this
34 subsection (3) invalid, then that invalid provision shall be null and
35 void and the remainder of this section is not affected.

36 **Sec. 3.** RCW 67.40.090 and 1995 c 386 s 15 are each amended to read
37 as follows:

1 (1) Commencing April 1, 1982, there is imposed, and the department
2 of revenue shall collect, in King county a special excise tax on the
3 sale of or charge made for the furnishing of lodging (~~((by a hotel,~~
4 ~~rooming house, tourist court, motel, or trailer camp, and the granting~~
5 ~~of any similar license to use real property, as distinguished from the~~
6 ~~renting or leasing of real property)) that is subject to tax under~~
7 chapter 82.08 RCW, except that no such tax may be levied on any
8 premises having fewer than sixty lodging units. (~~(It shall be presumed~~
9 ~~that the occupancy of real property for a continuous period of one~~
10 ~~month or more constitutes rental or lease of real property and not a~~
11 ~~mere license to use or enjoy the same.)) The legislature on behalf of
12 the state pledges to maintain and continue this tax until the bonds
13 authorized by this chapter are fully redeemed, both principal and
14 interest.~~

15 (2) The rate of the tax imposed under this section shall be as
16 provided in this subsection.

17 (a) From April 1, 1982, through December 31, 1982, inclusive, the
18 rate shall be three percent in the city of Seattle and two percent in
19 King county outside the city of Seattle.

20 (b) From January 1, 1983, through June 30, 1988, inclusive, the
21 rate shall be five percent in the city of Seattle and two percent in
22 King county outside the city of Seattle.

23 (c) From July 1, 1988, through December 31, 1992, inclusive, the
24 rate shall be six percent in the city of Seattle and two and four-
25 tenths percent in King county outside the city of Seattle.

26 (d) From January 1, 1993, and until bonds and all other borrowings
27 authorized under RCW 67.40.030 are retired, the rate shall be seven
28 percent in the city of Seattle and two and eight-tenths percent in King
29 county outside the city of Seattle.

30 (e) Except as otherwise provided in (d) of this subsection, on and
31 after the change date, the rate shall be six percent in the city of
32 Seattle and two and four-tenths percent in King county outside the city
33 of Seattle.

34 (f) As used in this section, "change date" means the October 1st
35 next occurring after certification occurs under (g) of this subsection.

36 (g) On August 1st of 1998 and of each year thereafter until
37 certification occurs under this subsection, the state treasurer shall
38 determine whether seventy-one and forty-three one-hundredths percent of
39 the revenues actually collected and deposited with the state treasurer

1 for the tax imposed under this section during the twelve months ending
2 June 30th of that year, excluding penalties and interest, exceeds the
3 amount actually paid in debt service during the same period for bonds
4 issued under RCW 67.40.030 by at least two million dollars. If so, the
5 state treasurer shall so certify to the department of revenue.

6 (3) The proceeds of the special excise tax shall be deposited as
7 provided in this subsection.

8 (a) Through June 30, 1988, inclusive, all proceeds shall be
9 deposited in the state convention and trade center account.

10 (b) From July 1, 1988, through December 31, 1992, inclusive,
11 eighty-three and thirty-three one-hundredths percent of the proceeds
12 shall be deposited in the state convention and trade center account.
13 The remainder shall be deposited in the state convention and trade
14 center operations account.

15 (c) From January 1, 1993, until the change date, eighty-five and
16 seventy-one-hundredths percent of the proceeds shall be deposited in
17 the state convention and trade center account. The remainder shall be
18 deposited in the state convention and trade center operations account.

19 (d) On and after the change date, eighty-three and thirty-three
20 one-hundredths percent of the proceeds shall be deposited in the state
21 convention and trade center account. The remainder shall be deposited
22 in the state convention and trade center operations account.

23 (4) Chapter 82.32 RCW applies to the tax imposed under this
24 section.

25 **Sec. 4.** RCW 36.100.040 and 1995 c 396 s 4 are each amended to read
26 as follows:

27 A public facilities district may impose an excise tax on the sale
28 of or charge made for the furnishing of lodging (~~by a hotel, rooming~~
29 ~~house, tourist court, motel, or trailer camp, and the granting of any~~
30 ~~similar license to use real property, as distinguished from the renting~~
31 ~~or leasing of real property)) that is subject to tax under chapter
32 82.08 RCW, except that no such tax may be levied on any premises having
33 fewer than forty lodging units. However, if a public facilities
34 district has not imposed such an excise tax prior to December 31, 1995,
35 the public facilities district may only impose the excise tax if a
36 ballot proposition authorizing the imposition of the tax has been
37 approved by a simple majority vote of voters of the public facilities
38 district voting on the proposition.~~

1 The rate of the tax shall not exceed two percent and the proceeds
2 of the tax shall only be used for the acquisition, design,
3 construction, remodeling, maintenance, equipping, reequipping,
4 repairing, and operation of its public facilities. This excise tax
5 shall not be imposed until the district has approved the proposal to
6 acquire, design, and construct the public facilities.

7 A public facilities district may not impose the tax authorized in
8 this section if, after the tax authorized in this section was imposed,
9 the effective combined rate of state and local excise taxes, including
10 sales and use taxes and excise taxes on lodging, imposed on the sale of
11 or charge made for furnishing of lodging in any jurisdiction in the
12 public facilities district exceeds eleven and one-half percent.

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