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HOUSE BILL 1976

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State of Washington

54th Legislature

1995 Regular Session

By Representatives B. Thomas, Jacobsen, Van Luven, Reams, Appelwick, Veloria, Cody, Horn and Tokuda

Read first time 02/20/95. Referred to Committee on Finance.

1 AN ACT Relating to financing of public domed, multipurpose stadium  
2 facilities; amending RCW 67.28.210; adding a new section to chapter  
3 36.38 RCW; adding new sections to chapter 67.28 RCW; and declaring an  
4 emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 36.38 RCW  
7 to read as follows:

8 The legislative body of a county with a population of one million  
9 or more may collect an admissions tax, equal to three percent of the  
10 admission charged, on events in stadiums that are owned by county  
11 governments and that have seating capacities over forty-five thousand.  
12 The tax shall be remitted to the county treasurer of the county. The  
13 county legislative authority shall have the power to adopt rules  
14 prescribing methods and schedules for the collection of the tax,  
15 including methods so as to eliminate the collection of fractions of one  
16 cent. The revenue from such tax may only be used for repairs,  
17 maintenance, and improvements of the stadium.

18 No county shall impose such tax on persons paying an admission to  
19 any activity of any elementary or secondary school.

1 As used in this chapter, the term "admission charge" includes a  
2 charge made for season tickets or subscriptions, a cover charge, or a  
3 charge made for use of seats and tables, reserved or otherwise, and  
4 other similar accommodations; a charge made for food and refreshments  
5 in any place where any free entertainment, recreation, or amusement is  
6 provided; a charge made for rental or use of equipment or facilities  
7 for purpose of recreation or amusement, and where the rental of the  
8 equipment or facilities is necessary to the enjoyment of a privilege  
9 for which a general admission is charged, the combined charges shall be  
10 considered as the admission charge. It shall also include any  
11 automobile parking charge where the amount of such charge is determined  
12 according to the number of passengers in any automobile.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 67.28 RCW  
14 to read as follows:

15 On January 1, 2000, and thereafter, in addition to the two percent  
16 excise tax allowed under section 3 of this act and RCW 67.28.180, the  
17 legislative body of a county with a population of one million or more  
18 may levy and collect a special excise tax of not to exceed one percent  
19 on the sale of or charge made for the furnishing of lodging by a hotel,  
20 rooming house, tourist court, motel, trailer camp, and the granting of  
21 any similar license to use real property, as distinguished from the  
22 renting or leasing of real property: PROVIDED, That it shall be  
23 presumed that the occupancy of real property for a continuous period of  
24 one month or more constitutes a rental or lease of real property and  
25 not a mere license to use or to enjoy the same. Any seller, as defined  
26 in RCW 82.08.010, who is required to collect any tax under this section  
27 for any county shall pay over such tax to such county as provided in  
28 RCW 67.28.200 and such tax shall be deducted from the amount of tax  
29 such seller would otherwise be required to collect and to pay over to  
30 the department of revenue under chapter 82.08 RCW.

31 This section shall expire December 31, 2020.

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

34 Effective January 1, 2013:

35 (1) The legislative body of any county with a population of one  
36 million or more is authorized to levy and collect a special excise tax  
37 of not to exceed two percent on the sale of or charge made for the

1 furnishing of lodging by a hotel, rooming house, tourist court, motel,  
2 trailer camp, and the granting of any similar license to use real  
3 property, as distinguished from the renting or leasing of real  
4 property. It shall be presumed that the occupancy of real property for  
5 a continuous period of one month or more constitutes a rental or lease  
6 of real property and not a mere license to use or to enjoy the same.

7 (2) Any seller, as defined in RCW 82.08.010, who is required to  
8 collect any tax under this section for any county shall pay over such  
9 tax to such county as provided in RCW 67.28.200 and such tax shall be  
10 deducted from the amount of tax such seller would otherwise be required  
11 to collect and to pay over to the department of revenue under chapter  
12 82.08 RCW.

13 (3) In the event that any county has levied the tax authorized by  
14 this section, the county may not levy the tax under RCW 67.28.180 and  
15 no city in the county may levy a tax under RCW 67.28.180.

16 **Sec. 4.** RCW 67.28.210 and 1994 c 290 s 1 are each amended to read  
17 as follows:

18 All taxes levied and collected under RCW 67.28.180, 67.28.240,  
19 ((and)) 67.28.260, sections 2 and 3 of this act shall be credited to a  
20 special fund in the treasury of the county or city imposing such tax.  
21 Such taxes shall be levied only for the purpose of paying all or any  
22 part of the cost of acquisition, construction, or operating of stadium  
23 facilities, convention center facilities, performing arts center  
24 facilities, and/or visual arts center facilities or to pay or secure  
25 the payment of all or any portion of general obligation bonds or  
26 revenue bonds issued for such purpose or purposes under this chapter,  
27 or to pay for advertising, publicizing, or otherwise distributing  
28 information for the purpose of attracting visitors and encouraging  
29 tourist expansion when a county or city has imposed such tax for such  
30 purpose, or as one of the purposes hereunder, and until withdrawn for  
31 use, the moneys accumulated in such fund or funds may be invested in  
32 interest bearing securities by the county or city treasurer in any  
33 manner authorized by law. In addition such taxes may be used to  
34 develop strategies to expand tourism: PROVIDED, That any county, and  
35 any city within a county, bordering upon Grays Harbor may use the  
36 proceeds of such taxes for construction and maintenance of a movable  
37 tall ships tourist attraction in cooperation with a tall ships  
38 restoration society, except to the extent that such proceeds are used

1 for payment of principal and interest on debt incurred prior to June  
2 11, 1986: PROVIDED FURTHER, That any city or county may use the  
3 proceeds of such taxes for the refurbishing and operation of a steam  
4 railway for tourism promotion purposes: PROVIDED FURTHER, That any  
5 city bordering on the Pacific Ocean or on Baker Bay with a population  
6 of not less than eight hundred and the county in which such a city is  
7 located may use the proceeds of such taxes for funding special events  
8 or festivals, or promotional infrastructures including but not limited  
9 to an ocean beach boardwalk: PROVIDED FURTHER, That any county which  
10 imposes a tax under RCW 67.28.182 or any city with a population less  
11 than fifty thousand in such county may use the proceeds of the tax  
12 levied and collected under RCW 67.28.180 to provide public restroom  
13 facilities available to and intended for use by visitors: PROVIDED  
14 FURTHER, That any county made up entirely of islands, and any city or  
15 town that has a population less than five thousand, may use the  
16 proceeds of the tax levied and collected under RCW 67.28.180 to provide  
17 public restroom facilities available to and intended for use by  
18 visitors.

19 NEW SECTION. **Sec. 5.** This act is necessary for the immediate  
20 preservation of the public peace, health, or safety, or support of the  
21 state government and its existing public institutions, and shall take  
22 effect immediately.

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