
SENATE BILL 5673

State of Washington

54th Legislature

1995 Regular Session

By Senators A. Anderson, Spanel and Sellar

Read first time 01/31/95. Referred to Committee on Government Operations.

1 AN ACT Relating to permitting special excise taxes on lodgings to
2 be used for festival purposes; 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 1994 c 290 s 1 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18 and until withdrawn for use, the moneys accumulated in such fund or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 for tourism promotion purposes: PROVIDED FURTHER, That any
11 city bordering on the Pacific Ocean or on Baker Bay with a population
12 of not less than eight hundred and the county in which such a city is
13 located may use the proceeds of such taxes for funding special events
14 or festivals, or promotional infrastructures including but not limited
15 to an ocean beach boardwalk: PROVIDED FURTHER, That any county which
16 imposes a tax under RCW 67.28.182 or any city with a population less
17 than fifty thousand in such county may use the proceeds of the tax
18 levied and collected under RCW 67.28.180 to provide public restroom
19 facilities available to and intended for use by visitors: PROVIDED
20 FURTHER, That any county made up entirely of islands, and any city or
21 town that has a population less than five thousand, may use the
22 proceeds of the tax levied and collected under RCW 67.28.180 to provide
23 public restroom facilities available to and intended for use by
24 visitors: PROVIDED FURTHER, That any city or county may use the
25 proceeds of such taxes for funding a civic festival, if the following
26 conditions are met: The festival is a community-wide event held not
27 more than once annually; the festival is approved by the city, town, or
28 county in which it is held; the festival is sponsored by an exempt
29 organization defined in section 501(c)(3), (4), or (6) of the federal
30 internal revenue code; the festival provides family-oriented events
31 suiting a broad segment of the community; and the proceeds of such
32 taxes are used solely for advertising, promotional materials, and costs
33 of amenities necessary to produce a safe, clean, and secure atmosphere.

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