
SENATE BILL 5914

State of Washington 54th Legislature 1995 Regular Session

By Senators Prentice, Heavey, Deccio and Finkbeiner

Read first time 02/14/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to financing of public stadium, convention,
2 performing arts, visual arts, and other tourism facilities; amending
3 RCW 82.14.200 and 67.28.210; reenacting and amending RCW 67.28.180;
4 adding a new section to chapter 36.38 RCW; adding new sections to
5 chapter 67.28 RCW; creating a new section; and declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** Any county with a population of one million
8 or more shall receive a refund of taxes paid, and a credit against
9 those taxes assessed but not yet paid, under chapters 82.04, 82.08, and
10 82.12 RCW, on gross receipts, sales, uses, and other taxable activities
11 under these chapters, relating to the repair and reconstruction of a
12 county-owned stadium with a seating capacity of forty-five thousand or
13 more that took place after July 1, 1994, and before the effective date
14 of this act.

15 **Sec. 2.** RCW 82.14.200 and 1991 sp.s. c 13 s 15 are each amended to
16 read as follows:

17 There is created in the state treasury a special account to be
18 known as the "county sales and use tax equalization account." Into

1 this account shall be placed a portion of all motor vehicle excise tax
2 receipts as provided in RCW 82.44.110(1)(f). Funds in this account
3 shall be allocated by the state treasurer according to the following
4 procedure:

5 (1) Prior to April 1st of each year the director of revenue shall
6 inform the state treasurer of the total and the per capita levels of
7 revenues for the unincorporated area of each county and the state-wide
8 weighted average per capita level of revenues for the unincorporated
9 areas of all counties imposing the sales and use tax authorized under
10 RCW 82.14.030(1) for the previous calendar year.

11 (2) At such times as distributions are made under RCW 82.44.150, as
12 now or hereafter amended, the state treasurer shall apportion to each
13 county imposing the sales and use tax under RCW 82.14.030(1) at the
14 maximum rate and receiving less than one hundred fifty thousand dollars
15 from the tax for the previous calendar year, an amount from the county
16 sales and use tax equalization account sufficient, when added to the
17 amount of revenues received the previous calendar year by the county,
18 to equal one hundred fifty thousand dollars.

19 The department of revenue shall establish a governmental price
20 index as provided in this subsection. The base year for the index
21 shall be the end of the third quarter of 1982. Prior to November 1,
22 1983, and prior to each November 1st thereafter, the department of
23 revenue shall establish another index figure for the third quarter of
24 that year. The department of revenue may use the implicit price
25 deflators for state and local government purchases of goods and
26 services calculated by the United States department of commerce to
27 establish the governmental price index. Beginning on January 1, 1984,
28 and each January 1st thereafter, the one hundred fifty thousand dollar
29 base figure in this subsection shall be adjusted in direct proportion
30 to the percentage change in the governmental price index from 1982
31 until the year before the adjustment. Distributions made under this
32 subsection for 1984 and thereafter shall use this adjusted base amount
33 figure.

34 (3) Subsequent to the distributions under subsection (2) of this
35 section and at such times as distributions are made under RCW
36 82.44.150, as now or hereafter amended, the state treasurer shall
37 apportion to each county imposing the sales and use tax under RCW
38 82.14.030(1) at the maximum rate and receiving less than seventy
39 percent of the state-wide weighted average per capita level of revenues

1 for the unincorporated areas of all counties as determined by the
2 department of revenue under subsection (1) of this section, an amount
3 from the county sales and use tax equalization account sufficient, when
4 added to the per capita level of revenues for the unincorporated area
5 received the previous calendar year by the county, to equal seventy
6 percent of the state-wide weighted average per capita level of revenues
7 for the unincorporated areas of all counties determined under
8 subsection (1) of this section, subject to reduction under subsections
9 (6) and (7) of this section. When computing distributions under this
10 section, any distribution under subsection (2) of this section shall be
11 considered revenues received from the tax imposed under RCW
12 82.14.030(1) for the previous calendar year.

13 (4) Subsequent to the distributions under subsection (3) of this
14 section and at such times as distributions are made under RCW
15 82.44.150, as now or hereafter amended, the state treasurer shall
16 apportion to each county imposing the sales and use tax under RCW
17 82.14.030(2) at the maximum rate and receiving a distribution under
18 subsection (2) of this section, a third distribution from the county
19 sales and use tax equalization account. The distribution to each
20 qualifying county shall be equal to the distribution to the county
21 under subsection (2) of this section, subject to the reduction under
22 subsections (6) and (7) of this section. To qualify for the total
23 distribution under this subsection, the county must impose the tax
24 under RCW 82.14.030(2) for the entire calendar year. Counties imposing
25 the tax for less than the full year shall qualify for prorated
26 allocations under this subsection proportionate to the number of months
27 of the year during which the tax is imposed.

28 (5) Subsequent to the distributions under subsection (4) of this
29 section and at such times as distributions are made under RCW
30 82.44.150, as now or hereafter amended, the state treasurer shall
31 apportion to each county imposing the sales and use tax under RCW
32 82.14.030(2) at the maximum rate and receiving a distribution under
33 subsection (3) of this section, a fourth distribution from the county
34 sales and use tax equalization account. The distribution to each
35 qualifying county shall be equal to the distribution to the county
36 under subsection (3) of this section, subject to the reduction under
37 subsections (6) and (7) of this section. To qualify for the
38 distributions under this subsection, the county must impose the tax
39 under RCW 82.14.030(2) for the entire calendar year. Counties imposing

1 the tax for less than the full year shall qualify for prorated
2 allocations under this subsection proportionate to the number of months
3 of the year during which the tax is imposed.

4 (6) Revenues distributed under this section in any calendar year
5 shall not exceed an amount equal to seventy percent of the state-wide
6 weighted average per capita level of revenues for the unincorporated
7 areas of all counties during the previous calendar year. If
8 distributions under subsections (3) through (5) of this section cannot
9 be made because of this limitation, then distributions under
10 subsections (3) through (5) of this section shall be reduced ratably
11 among the qualifying counties.

12 (7) If inadequate revenues exist in the county sales and use tax
13 equalization account to make the distributions under subsections (3)
14 through (5) of this section, then the distributions under subsections
15 (3) through (5) of this section shall be reduced ratably among the
16 qualifying counties. At such time during the year as additional funds
17 accrue to the county sales and use tax equalization account, additional
18 distributions shall be made under subsections (3) through (5) of this
19 section to the counties.

20 (8) If the level of revenues in the county sales and use tax
21 equalization account exceeds the amount necessary to make the
22 distributions under subsections (2) through (5) of this section, then
23 the additional revenues shall be ~~((credited and transferred to the
24 state general fund))~~ apportioned among the several counties within the
25 state ratably on the basis of population as last determined by the
26 office of financial management.

27 NEW SECTION. Sec. 3. A new section is added to chapter 36.38 RCW
28 to read as follows:

29 The legislative body of a county with a population of one million
30 or more may collect an admissions tax, equal to three percent of the
31 admission charged, on events in stadiums that are owned by county
32 governments and that have seating capacities over forty-five thousand.
33 The tax shall be remitted to the county treasurer of the county. The
34 revenue from such tax may only be used for repairs, maintenance, and
35 improvements of the stadium.

36 No county shall impose such tax on persons paying an admission to
37 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 **Sec. 4.** RCW 67.28.180 and 1991 c 363 s 139 and 1991 c 336 s 1 are
14 each reenacted amended to read as follows:

15 (1) Subject to the conditions set forth in subsections (2) and (3)
16 of this section, the legislative body of any county or any city, is
17 authorized to levy and collect a special excise tax of not to exceed
18 two percent on the sale of or charge made for the furnishing of lodging
19 by a hotel, rooming house, tourist court, motel, trailer camp, and the
20 granting of any similar license to use real property, as distinguished
21 from the renting or leasing of real property: PROVIDED, That it shall
22 be presumed that the occupancy of real property for a continuous period
23 of one month or more constitutes a rental or lease of real property and
24 not a mere license to use or to enjoy the same: AND PROVIDED FURTHER,
25 That a county with a population over one million as of the effective
26 date of this act may not levy a tax under this section after December
27 31, 1999.

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

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

35 (b) In the event that any county has levied the tax authorized by
36 this section and has, prior to June 26, 1975, either pledged the tax
37 revenues for payment of principal and interest on city revenue or
38 general obligation bonds authorized and issued pursuant to RCW

1 67.28.150 through 67.28.160 or has authorized and issued revenue or
2 general obligation bonds pursuant to the provisions of RCW 67.28.150
3 through 67.28.160, such county shall be exempt from the provisions of
4 (a) of this subsection, to the extent that the tax revenues are pledged
5 for payment of principal and interest on bonds issued at any time
6 pursuant to the provisions of RCW 67.28.150 through 67.28.160:
7 PROVIDED, That so much of such pledged tax revenues, together with any
8 investment earnings thereon, not immediately necessary for actual
9 payment of principal and interest on such bonds may be used: (i) In
10 any county with a population of one million or more, for repayment
11 either of limited tax levy general obligation bonds or of any county
12 fund or account from which a loan was made, the proceeds from the bonds
13 or loan being used to pay for constructing, installing, improving, and
14 equipping stadium capital improvement projects, and to pay for any
15 engineering, planning, financial, legal and professional services
16 incident to the development of such stadium capital improvement
17 projects, regardless of the date the debt for such capital improvement
18 projects was or may be incurred; or (ii) in other counties, for county-
19 owned facilities for agricultural promotion. A county is exempt under
20 this subsection in respect to city revenue or general obligation bonds
21 issued after April 1, 1991, only if such bonds mature before January 1,
22 2013.

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

31 (c) No city within a county exempt under subsection (2)(b) of this
32 section may levy the tax authorized by this section so long as said
33 county is so exempt: PROVIDED, That in the event that any city in such
34 county has levied the tax authorized by this section and has, prior to
35 June 26, 1975, authorized and issued revenue or general obligation
36 bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160,
37 such city may levy the tax so long as and to the extent that the tax
38 revenues are pledged for payment of principal and interest on bonds
39 issued pursuant to the provisions of RCW 67.28.150 through 67.28.160.

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

8 (a) Taxes collected under this section in any calendar year in
9 excess of five million three hundred thousand dollars shall only be
10 used as follows:

11 (i) Seventy-five percent from January 1, 1992, through December 31,
12 2000, and seventy percent from January 1, 2001, through December 31,
13 2012, for art museums, cultural museums, heritage museums, the arts,
14 and the performing arts. Moneys spent under this subsection (3)(a)(i)
15 shall be used for the purposes of this subsection (3)(a)(i) in all
16 parts of the county.

17 (ii) Twenty-five percent from January 1, 1992, through December 31,
18 2000, and thirty percent from January 1, 2001, through December 31,
19 2012, for the following purposes and in a manner reflecting the
20 following order of priority: Stadium capital improvements, as defined
21 in subsection (2)(b) of this section; acquisition of open space lands;
22 youth sports activities; and tourism promotion.

23 (b) At least seventy percent of moneys spent under (a)(i) of this
24 subsection for the period January 1, 1992, through December 31, 2000,
25 shall be used only for the purchase, design, construction, and
26 remodeling of performing arts, visual arts, heritage, and cultural
27 facilities, and for the purchase of fixed assets that will benefit art,
28 heritage, and cultural organizations. For purposes of this subsection,
29 fixed assets are tangible objects such as machinery and other equipment
30 intended to be held or used for ten years or more. Moneys received
31 under this subsection (3)(b) may be used for payment of principal and
32 interest on bonds issued for capital projects. Qualifying
33 organizations receiving moneys under this subsection (3)(b) must be
34 financially stable and have at least the following:

- 35 (i) A legally constituted and working board of directors;
36 (ii) A record of artistic, heritage, or cultural accomplishments;
37 (iii) Been in existence and operating for at least two years;
38 (iv) Demonstrated ability to maintain net current liabilities at
39 less than thirty percent of general operating expenses;

1 (v) Demonstrated ability to sustain operational capacity subsequent
2 to completion of projects or purchase of machinery and equipment; and
3 (vi) Evidence that there has been independent financial review of
4 the organization.

5 (c) At least forty percent of the revenues distributed pursuant to
6 (a)(i) of this subsection for the period January 1, 2001, through
7 December 31, 2012, shall be deposited in an account and shall be used
8 to establish an endowment. Principal in the account shall remain
9 permanent and irreducible. The earnings from investments of balances
10 in the account may only be used for the purposes of (a)(i) of this
11 subsection.

12 (d) School districts and schools shall not receive revenues
13 distributed pursuant to (a)(i) of this subsection.

14 (e) Moneys distributed to art museums, cultural museums, heritage
15 museums, the arts, and the performing arts, and moneys distributed for
16 tourism promotion shall be in addition to and may not be used to
17 replace or supplant any other funding by the legislative body of the
18 county.

19 (f) As used in this section, "tourism promotion" includes
20 activities intended to attract visitors for overnight stays, arts,
21 heritage, and cultural events, and recreational, professional, and
22 amateur sports events. Moneys allocated to tourism promotion in a
23 class AA county shall be allocated to nonprofit organizations formed
24 for the express purpose of tourism promotion in the county. Such
25 organizations shall use moneys from the taxes to promote events in all
26 parts of the class AA county.

27 (g) No taxes collected under this section may be used for the
28 operation or maintenance of a public stadium that is financed directly
29 or indirectly by bonds to which the tax is pledged. Expenditures for
30 operation or maintenance include all expenditures other than
31 expenditures that directly result in new fixed assets or that directly
32 increase the capacity, life span, or operating economy of existing
33 fixed assets.

34 (h) No ad valorem property taxes may be used for debt service on
35 bonds issued for a public stadium that is financed by bonds to which
36 the tax is pledged, unless the taxes collected under this section are
37 or are projected to be insufficient to meet debt service requirements
38 on such bonds.

1 (i) If a substantial part of the operation and management of a
2 public stadium that is financed directly or indirectly by bonds to
3 which the tax is pledged is performed by a nonpublic entity or if a
4 public stadium is sold that is financed directly or indirectly by bonds
5 to which the tax is pledged, any bonds to which the tax is pledged
6 shall be retired.

7 (j) The county shall not lease a public stadium that is financed
8 directly or indirectly by bonds to which the tax is pledged to, or
9 authorize the use of the public stadium by, a professional major league
10 sports franchise unless the sports franchise gives the right of first
11 refusal to purchase the sports franchise, upon its sale, to local
12 government. This subsection (3)(j) does not apply to contracts in
13 existence on April 1, 1986.

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

17 NEW SECTION. **Sec. 5.** A new section is added to chapter 67.28 RCW
18 to read as follows:

19 On January 1, 2000, and thereafter, in addition to the two percent
20 excise tax allowed under sections 6 and 7 of this act and RCW
21 67.28.180, the legislative body of a county with a population of one
22 million or more may levy and collect a special excise tax of not to
23 exceed one percent on the sale of or charge made for the furnishing of
24 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
25 and the granting of any similar license to use real property, as
26 distinguished from the renting or leasing of real property: PROVIDED,
27 That it shall be presumed that the occupancy of real property for a
28 continuous period of one month or more constitutes a rental or lease of
29 real property and not a mere license to use or to enjoy the same. Any
30 seller, as defined in RCW 82.08.010, who is required to collect any tax
31 under this section for any county shall pay over such tax to such
32 county as provided in RCW 67.28.200 and such tax shall be deducted from
33 the amount of tax such seller would otherwise be required to collect
34 and to pay over to the department of revenue under chapter 82.08 RCW.

35 This section shall expire December 31, 2020.

36 NEW SECTION. **Sec. 6.** A new section is added to chapter 67.28 RCW
37 to read as follows:

1 Effective January 1, 2000:

2 (1) Subject to the conditions set forth in subsections (2) and (3)
3 of this section, the legislative body of any county with a population
4 of one million or more, is authorized to levy and collect a special
5 excise tax of not to exceed two percent on the sale of or charge made
6 for the furnishing of lodging by a hotel, rooming house, tourist court,
7 motel, trailer camp, and the granting of any similar license to use
8 real property, as distinguished from the renting or leasing of real
9 property: PROVIDED, That it shall be presumed that the occupancy of
10 real property for a continuous period of one month or more constitutes
11 a rental or lease of real property and not a mere license to use or to
12 enjoy the same. Any seller, as defined in RCW 82.08.010, who is
13 required to collect any tax under this section for any county shall pay
14 over such tax to such county as provided in RCW 67.28.200 and such tax
15 shall be deducted from the amount of tax such seller would otherwise be
16 required to collect and to pay over to the department of revenue under
17 chapter 82.08 RCW.

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

20 (a) Taxes collected under this section in any calendar year in
21 excess of five million three hundred thousand dollars shall only be
22 used as follows:

23 (i) Seventy-five percent through December 31, 2000, and seventy
24 percent from January 1, 2001, through December 31, 2012, for art
25 museums, cultural museums, heritage museums, the arts, and the
26 performing arts. Moneys spent under this subsection (2)(a)(i) shall be
27 used for the purposes of this subsection (2)(a)(i) in all parts of the
28 county;

29 (ii) Twenty-five percent through December 31, 2000, and thirty
30 percent from January 1, 2001, through December 31, 2012, for the
31 following purposes and in a manner reflecting the following order of
32 priority: Stadium capital improvements; acquisition of open space
33 lands; youth sports activities; and tourism promotion. "Capital
34 improvement projects" may include, but not be limited to a stadium
35 restaurant facility, restroom facilities, artificial turf system,
36 seating facilities, parking facilities, and scoreboard and information
37 system adjacent to or within a county owned stadium, together with
38 equipment, utilities, accessories, and appurtenances necessary thereto.

1 (b) At least forty percent of the revenues distributed pursuant to
2 (a)(i) of this subsection for the period January 1, 2001, through
3 December 31, 2012, shall be deposited in an account and shall be used
4 to establish an endowment. Principal in the account shall remain
5 permanent and irreducible. The earnings from investments of balances
6 in the account may only be used for the purposes of (a)(i) of this
7 subsection.

8 (c) School districts and schools shall not receive revenues
9 distributed pursuant to (a)(i) of this subsection.

10 (d) Moneys distributed to art museums, cultural museums, heritage
11 museums, the arts, and the performing arts, and moneys distributed for
12 tourism promotion shall be in addition to and may not be used to
13 replace or supplant any other funding by the legislative body of the
14 county.

15 (e) As used in this section, "tourism promotion" includes
16 activities intended to attract visitors for overnight stays, arts,
17 heritage, and cultural events, and recreational, professional, and
18 amateur sports events. Moneys allocated to tourism promotion in a
19 class AA county shall be allocated to nonprofit organizations formed
20 for the express purpose of tourism promotion in the county. Such
21 organizations shall use moneys from the taxes to promote events in all
22 parts of the class AA county.

23 (f) No taxes collected under this section may be used for the
24 operation or maintenance of a public stadium that is financed directly
25 or indirectly by bonds to which the tax is pledged. Expenditures for
26 operation or maintenance include all expenditures other than
27 expenditures that directly result in new fixed assets or that directly
28 increase the capacity, life span, or operating economy of existing
29 fixed assets.

30 (g) No ad valorem property taxes may be used for debt service on
31 bonds issued for a public stadium that is financed by bonds to which
32 the tax is pledged, unless the taxes collected under this section are
33 or are projected to be insufficient to meet debt service requirements
34 on such bonds.

35 (h) If a substantial part of the operation and management of a
36 public stadium that is financed directly or indirectly by bonds to
37 which the tax is pledged is performed by a nonpublic entity or if a
38 public stadium is sold that is financed directly or indirectly by bonds

1 to which the tax is pledged, any bonds to which the tax is pledged
2 shall be retired.

3 (i) The county shall not lease a public stadium that is financed
4 directly or indirectly by bonds to which the tax is pledged to, or
5 authorize the use of the public stadium by, a professional major league
6 sports franchise unless the sports franchise gives the right of first
7 refusal to purchase the sports franchise, upon its sale, to local
8 government. This subsection (2)(i) does not apply to contracts in
9 existence on April 1, 1986.

10 If a court of competent jurisdiction declares any provision of this
11 subsection (2) invalid, then that invalid provision shall be null and
12 void and the remainder of this section is not affected.

13 This section shall expire December 31, 2012.

14 NEW SECTION. **Sec. 7.** A new section is added to chapter 67.28 RCW
15 to read as follows:

16 Effective January 1, 2013:

17 (1) The legislative body of any county with a population of one
18 million or more is authorized to levy and collect a special excise tax
19 of not to exceed two percent on the sale of or charge made for the
20 furnishing of lodging by a hotel, rooming house, tourist court, motel,
21 trailer camp, and the granting of any similar license to use real
22 property, as distinguished from the renting or leasing of real
23 property. It shall be presumed that the occupancy of real property for
24 a continuous period of one month or more constitutes a rental or lease
25 of real property and not a mere license to use or to enjoy the same.

26 (2) Any seller, as defined in RCW 82.08.010, who is required to
27 collect any tax under this section for any county shall pay over such
28 tax to such county as provided in RCW 67.28.200 and such tax shall be
29 deducted from the amount of tax such seller would otherwise be required
30 to collect and to pay over to the department of revenue under chapter
31 82.08 RCW.

32 **Sec. 8.** RCW 67.28.210 and 1994 c 290 s 1 are each amended to read
33 as follows:

34 All taxes levied and collected under RCW 67.28.180, 67.28.240,
35 ~~((and))~~ 67.28.260, sections 5, 6, and 7 of this act shall be credited
36 to a special fund in the treasury of the county or city imposing such
37 tax. Such taxes shall be levied only for the purpose of paying all or

1 any part of the cost of acquisition, construction, or operating of
2 stadium facilities, convention center facilities, performing arts
3 center facilities, and/or visual arts center facilities or to pay or
4 secure the payment of all or any portion of general obligation bonds or
5 revenue bonds issued for such purpose or purposes under this chapter,
6 or to pay for advertising, publicizing, or otherwise distributing
7 information for the purpose of attracting visitors and encouraging
8 tourist expansion when a county or city has imposed such tax for such
9 purpose, or as one of the purposes hereunder, and until withdrawn for
10 use, the moneys accumulated in such fund or funds may be invested in
11 interest bearing securities by the county or city treasurer in any
12 manner authorized by law. In addition such taxes may be used to
13 develop strategies to expand tourism: PROVIDED, That any county, and
14 any city within a county, bordering upon Grays Harbor may use the
15 proceeds of such taxes for construction and maintenance of a movable
16 tall ships tourist attraction in cooperation with a tall ships
17 restoration society, except to the extent that such proceeds are used
18 for payment of principal and interest on debt incurred prior to June
19 11, 1986: PROVIDED FURTHER, That any city or county may use the
20 proceeds of such taxes for the refurbishing and operation of a steam
21 railway for tourism promotion purposes: PROVIDED FURTHER, That any
22 city bordering on the Pacific Ocean or on Baker Bay with a population
23 of not less than eight hundred and the county in which such a city is
24 located may use the proceeds of such taxes for funding special events
25 or festivals, or promotional infrastructures including but not limited
26 to an ocean beach boardwalk: PROVIDED FURTHER, That any county which
27 imposes a tax under RCW 67.28.182 or any city with a population less
28 than fifty thousand in such county may use the proceeds of the tax
29 levied and collected under RCW 67.28.180 to provide public restroom
30 facilities available to and intended for use by visitors: PROVIDED
31 FURTHER, That any county made up entirely of islands, and any city or
32 town that has a population less than five thousand, may use the
33 proceeds of the tax levied and collected under RCW 67.28.180 to provide
34 public restroom facilities available to and intended for use by
35 visitors.

36 NEW SECTION. **Sec. 9.** This act is necessary for the immediate
37 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect immediately.

--- END ---