CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 3206

60th Legislature 2008 Regular Session

Passed by the House February 18, 2008 Yeas 94 Nays 1 Speaker of the House of Representatives Passed by the Senate March 4, 2008 Yeas 46 Nays 0	I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is SUBSTITUTE HOUSE BILL 3206 as passed by the House of Representatives and the Senate or the dates hereon set forth.		
			Chief Cler
		President of the Senate	
		Approved	FILED
	Secretary of State State of Washington		
Governor of the State of Washington			

SUBSTITUTE HOUSE BILL 3206

Passed Legislature - 2008 Regular Session

State of Washington 60th Legislature 2008 Regular Session

Community & Economic Development & House Trade (originally sponsored by Representatives Kenney, Haler, Rolfes, and Santos)

READ FIRST TIME 02/05/08.

- 1 AN ACT Relating to the information required to be reported in the 2 annual economic impact report on lodging tax revenues; and amending RCW
- 67.28.1816. 3

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- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 Sec. 1. RCW 67.28.1816 and 2007 c 497 s 2 are each amended to read as follows: 6
- 7 (1) Lodging tax revenues under this chapter may be used, directly by local jurisdictions or indirectly through a convention and visitors bureau or destination marketing organization, for the marketing and 10 operations of special events and festivals and to support the operations and capital expenditures of tourism-related facilities owned 11 12 by nonprofit organizations described under (([section])) section 501(c)(3) and (([section])) <u>section</u> 501(c)(6) of the internal revenue 13 code of 1986, as amended.
- 15 (2) Local jurisdictions that use the lodging tax revenues under this section must submit an annual economic impact report ((for these 16 17 expenditures)) to the department of community, trade, and economic development for expenditures made beginning January 1, 2008. 18 reports must include the expenditures by the local jurisdiction for 19

- tourism promotion purposes and what is used by a nonprofit organization 1 exempt from taxation under 26 U.S.C. Sec. 501(c)(3) or 501(c)(6). This 2 economic impact report, at a minimum, must include: (a) The total 3 revenue received under this chapter for each year; (b) the list of 4 festivals, special events, or nonprofit 501(c)(3) or 501(c)(6) 5 organizations that received funds under this chapter; (c) the list of 6 7 festivals, special events, or tourism facilities sponsored or owned by the local jurisdiction that received funds under this chapter; (d) the 8 amount of revenue expended on each festival, special event, or 9 tourism-related facility owned or sponsored by a nonprofit 501(c)(3) or 10 501(c)(6) organization or local jurisdiction; $((\frac{d}{d}))$ (e) the estimated 11 12 number of tourists, persons traveling over fifty miles to the 13 destination, persons remaining at the destination overnight, and lodging stays generated per festival, special event, or tourism-related 14 facility owned or sponsored by a nonprofit 501(c)(3) or 501(c)(6) 15 organization or local jurisdiction; (((e) an estimated increase in 16 17 sales and use tax revenues attributable to the special event, festival, 18 or tourism-related facility owned by a nonprofit 501(c)(3) or 501(c)(6) organization;)) and (f) any other measurements the local government 19 finds that demonstrate the impact of the increased tourism attributable 20 21 to the festival, special event, or tourism-related facility owned or 22 sponsored by a nonprofit 501(c)(3) or 501(c)(6) organization or local jurisdiction. 23
 - (3) The joint legislative audit and review committee must report to the legislature and the governor on the use and economic impact of lodging tax revenues by local jurisdictions since $((July\ 22,\ 2007))$ January 1, 2008, to support festivals, special events, and tourism-related facilities owned or sponsored by a nonprofit organization under section 501(c)(3) or 501(c)(6) of the internal revenue code of 1986, as amended, or a local jurisdiction, and the economic impact generated by these festivals, events, and facilities. This report shall be due September 1, 2012.
- 33 (4) Reporting under this section must begin with calendar year 34 2008.
- 35 (5) This section expires June 30, 2013.

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