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5 Strike everything after the enacting clause and insert the
6 following:

7 "NEW SECTION. **Sec. 1.** A new section is added to chapter 67.28 RCW
8 to read as follows:

9 (1) The legislative body of any county with a population greater
10 than seventy-five thousand in which is located all or part of a
11 national monument is authorized to levy and collect a special excise
12 tax not to exceed two percent on the sale of or charge made for the
13 furnishing of lodging by a hotel, rooming house, tourist court, motel,
14 trailer camp, and the granting of any similar license to use real
15 property, as distinguished from the renting or leasing of real
16 property. For the purposes of this tax, it shall be presumed that the
17 occupancy of real property for a continuous period of one month or more
18 constitutes a rental or lease of real property and not a mere license
19 to use or to enjoy the same.

20 (2) The tax authorized in subsection (1) of this section is in
21 addition to any other tax authorized by law.

22 (3) Any seller, as defined in RCW 82.08.010, who is required to
23 collect any tax under this section shall pay over the tax to the county
24 as provided in RCW 67.28.200. The deduction from state taxes under RCW
25 67.28.190 does not apply to the tax imposed under this section.

26 (4) All taxes levied and collected under this section shall be
27 credited to a special fund in the treasury of the county. The taxes
28 shall only be used for the acquisition, construction, repair,
29 improvement, and marketing of a rest area for tourists which includes
30 restrooms, picnic areas, trails and viewpoints, emergency facilities,
31 transient parking facilities, and concession and gift sales, or to pay
32 or secure the payment of all or any portion of general obligation bonds
33 issued for such purposes. As used in this section, "transient parking
34 facilities" does not include parking spaces to be used for overnight
35 stays.

1 (5) The tax authorized in subsection (1) of this section may only
2 be imposed if the county and at least one of the two largest cities in
3 the county provide moneys for the project described in subsection (4)
4 of this section from revenue received under RCW 67.28.180 or if the
5 county provides moneys for the project from revenue received under RCW
6 82.14.030. Moneys provided under this section shall be deposited in
7 the special fund created under subsection (4) of this section and may
8 be used only as provided in subsection (4) of this section.

9 **Sec. 2.** RCW 67.28.200 and 1991 c 331 s 2 are each amended to read
10 as follows:

11 The legislative body of any county or city may establish reasonable
12 exemptions and may adopt such reasonable rules and regulations as may
13 be necessary for the levy and collection of the taxes authorized ((~~by~~
14 ~~RCW 67.28.180, 67.28.182, and 67.28.230 through 67.28.250, and~~
15 ~~67.28.260~~)) under this chapter. The department of revenue shall
16 perform the collection of such taxes on behalf of such county or city
17 at no cost to such county or city."

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