

2 **ESSB 6241** - H COMM AMD **ADOPTED 3-1-96**  
3 By Committee on Finance

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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 a town with a population of at least  
10 three hundred twenty-five but less than five hundred fifty in a county  
11 that borders on the northeastern slope of the Cascade mountains with a  
12 population of at least thirty-six thousand but less than forty-two  
13 thousand may levy and collect a special excise tax not to exceed three  
14 percent on the sale of or charge made for the furnishing of lodging by  
15 a hotel, rooming house, tourist court, motel, trailer camp, and the  
16 granting of a similar license to use real property, as distinguished  
17 from the renting or leasing of real property. For the purposes of this  
18 tax, it is presumed that the occupancy of real property for a  
19 continuous period of one month or more constitutes a rental or lease of  
20 real property and not a mere license to use or to enjoy the property.

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

23 (3) A seller, as defined in RCW 82.08.010, who is required to  
24 collect a tax under this section, shall pay the tax to the town as  
25 provided in RCW 67.28.200. The deduction from state taxes under RCW  
26 67.28.190 does not apply to taxes imposed under this section.

27 (4) The tax levied and collected under this section shall be  
28 credited to a special fund in the treasury of the town. The taxes may  
29 be levied only for the purpose of tourism promotion.

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

32 (1) The legislative body of a city with a population of at least  
33 five hundred but less than one thousand in a county with a population  
34 of at least eighty thousand but less than one hundred fifteen thousand  
35 may levy and collect a special excise tax not to exceed two percent on

1 the sale of or charge made for the furnishing of lodging by a hotel,  
2 rooming house, tourist court, motel, trailer camp, and the granting of  
3 a similar license to use real property, as distinguished from the  
4 renting or leasing of real property. For the purposes of this tax, it  
5 is presumed that the occupancy of real property for a continuous period  
6 of one month or more constitutes a rental or lease of real property and  
7 not a mere license to use or to enjoy the property.

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

10 (3) A seller, as defined in RCW 82.08.010, who is required to  
11 collect a tax under this section, shall pay the tax to the city as  
12 provided in RCW 67.28.200. The deduction from state taxes under RCW  
13 67.28.190 does not apply to taxes imposed under this section.

14 (4) The tax levied and collected under this section shall be  
15 credited to a special fund in the treasury of the city. The taxes may  
16 be levied only for the purpose of paying all or any part of the cost of  
17 acquisition, construction, or operation of a performing and visual arts  
18 center or to pay or secure the payment of all or any portion of general  
19 obligation bonds or revenue bonds issued for such purpose.

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

22 (1) The legislative body of a city with a population of at least  
23 forty-five thousand but less than sixty thousand in a county with a  
24 population of at least one hundred thousand but less than one hundred  
25 forty-five thousand may levy and collect a special excise tax not to  
26 exceed two percent on the sale of or charge made for the furnishing of  
27 lodging by a hotel, rooming house, tourist court, motel, trailer camp,  
28 and the granting of a similar license to use real property, as  
29 distinguished from the renting or leasing of real property. For the  
30 purposes of this tax, it is presumed that the occupancy of real  
31 property for a continuous period of one month or more constitutes a  
32 rental or lease of real property and not a mere license to use or to  
33 enjoy the property.

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

36 (3) A seller, as defined in RCW 82.08.010, who is required to  
37 collect a tax under this section, shall pay the tax to the city as

1 provided in RCW 67.28.200. The deduction from state taxes under RCW  
2 67.28.190 does not apply to the tax imposed under this section.

3 (4) The tax levied and collected under this section shall be  
4 credited to a special fund in the treasury of the city. The tax may be  
5 levied only for the purpose of paying all or any part of the cost of  
6 acquisition, construction, or operation of convention center facilities  
7 or to pay or secure the payment of all or any portion of general  
8 obligation bonds or revenue bonds issued for such purpose.

9 **Sec. 4.** RCW 67.28.210 and 1995 c 290 s 1 are each amended to read  
10 as follows:

11 All taxes levied and collected under RCW 67.28.180, 67.28.240, and  
12 67.28.260 shall be credited to a special fund in the treasury of the  
13 county or city imposing such tax. Such taxes shall be levied only for  
14 the purpose of paying all or any part of the cost of acquisition,  
15 construction, or operating of stadium facilities, convention center  
16 facilities, performing arts center facilities, and/or visual arts  
17 center facilities or to pay or secure the payment of all or any portion  
18 of general obligation bonds or revenue bonds issued for such purpose or  
19 purposes under this chapter, or to pay for advertising, publicizing, or  
20 otherwise distributing information for the purpose of attracting  
21 visitors and encouraging tourist expansion when a county or city has  
22 imposed such tax for such purpose, or as one of the purposes hereunder,  
23 and until withdrawn for use, the moneys accumulated in such fund or  
24 funds may be invested in interest bearing securities by the county or  
25 city treasurer in any manner authorized by law. In addition such taxes  
26 may be used to develop strategies to expand tourism: PROVIDED, That  
27 any county, and any city within a county, bordering upon Grays Harbor  
28 may use the proceeds of such taxes for construction and maintenance of  
29 a movable tall ships tourist attraction in cooperation with a tall  
30 ships restoration society, except to the extent that such proceeds are  
31 used for payment of principal and interest on debt incurred prior to  
32 June 11, 1986: PROVIDED FURTHER, That any city or county may use the  
33 proceeds of such taxes for the refurbishing and operation of a steam  
34 railway or historic maritime vessels used primarily for passenger  
35 transportation for tourism promotion purposes: PROVIDED FURTHER, That  
36 any city bordering on the Pacific Ocean or on Baker Bay with a  
37 population of not less than eight hundred and the county in which such  
38 a city is located, a city bordering on the Skagit river with a

1 population of not less than twenty thousand, or any city within a  
2 county made up entirely of islands may use the proceeds of such taxes  
3 for funding special events or festivals, or for the acquisition,  
4 construction, or operation of publicly owned tourist promotional  
5 infrastructures, structures, or buildings including but not limited to  
6 an ocean beach boardwalk, public docks, and viewing towers: PROVIDED  
7 FURTHER, That any county which imposes a tax under RCW 67.28.182 or any  
8 city with a population less than fifty thousand in such county may use  
9 the proceeds of the tax levied and collected under RCW 67.28.180 to  
10 provide public restroom facilities available to and intended for use by  
11 visitors: PROVIDED FURTHER, That any county made up entirely of  
12 islands, and any city or town that has a population less than five  
13 thousand, may use the proceeds of the tax levied and collected under  
14 RCW 67.28.180 to provide public restroom facilities available to and  
15 intended for use by visitors: PROVIDED FURTHER, That any city or  
16 county may use the proceeds of such taxes for funding a civic festival,  
17 if the following conditions are met: The festival is a community-wide  
18 event held not more than once annually; the festival is approved by the  
19 city, town, or county in which it is held; the festival is sponsored by  
20 an exempt organization defined in section 501(c)(3), (4), or (6) of the  
21 federal internal revenue code; the festival provides family-oriented  
22 events suiting a broad segment of the community; and the proceeds of  
23 such taxes are used solely for advertising and promotional materials  
24 intended to attract overnight visitors: PROVIDED FURTHER, That any  
25 city may use the proceeds of such taxes for street banners to attract  
26 and welcome tourists."

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30 On page 1, line 2, of the title, after "towns;" strike the  
31 remainder of the title and insert "amending RCW 67.28.210; and adding  
32 new sections to chapter 67.28 RCW."

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