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

7 "Sec. 1. RCW 67.28.210 and 1994 c 290 s 1 are each amended to read 8 as follows:

All taxes levied and collected under RCW 67.28.180, 67.28.240, and 9 10 67.28.260 shall be credited to a special fund in the treasury of the county or city imposing such tax. Such taxes shall be levied only for 11 12 the purpose of paying all or any part of the cost of acquisition, 13 construction, or operating of stadium facilities, convention center 14 facilities, performing arts center facilities, and/or visual arts 15 center facilities or to pay or secure the payment of all or any portion 16 of general obligation bonds or revenue bonds issued for such purpose or 17 purposes under this chapter, or to pay for advertising, publicizing, or otherwise distributing information for the purpose of attracting 18 19 visitors and encouraging tourist expansion when a county or city has 20 imposed such tax for such purpose, or as one of the purposes hereunder, 21 and until withdrawn for use, the moneys accumulated in such fund or 22 funds may be invested in interest bearing securities by the county or 23 city treasurer in any manner authorized by law. In addition such taxes may be used to develop strategies to expand tourism: PROVIDED, That 24 25 any county, and any city within a county, bordering upon Grays Harbor may use the proceeds of such taxes for construction and maintenance of 26 27 a movable tall ships tourist attraction in cooperation with a tall ships restoration society, except to the extent that such proceeds are 28 used for payment of principal and interest on debt incurred prior to 29 30 June 11, 1986: PROVIDED FURTHER, That any city or county may use the proceeds of such taxes for the refurbishing and operation of a steam 31 32 railway for tourism promotion purposes: PROVIDED FURTHER, That any city bordering on the Pacific Ocean or on Baker Bay with a population 33 34 of not less than eight hundred and the county in which such a city is located, a city wholly located on an island, a city bordering on the 35 36 Skagit river with a population of not less than twenty thousand, or any

city with a population of not less than ten thousand within a county 1 made up entirely of islands may use the proceeds of such taxes for 2 3 special events or festivals, or for the acquisition, funding 4 construction, or operation of publicly owned tourist promotional infrastructures, structures, or buildings including but not limited to 5 an ocean beach boardwalk, public docks, and viewing towers: PROVIDED 6 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 PROVIDED FURTHER, That any county made up entirely of 11 islands, and any city or town that has a population less than five 12 thousand, may use the proceeds of the tax levied and collected under 13 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, if the following conditions are met: The festival is a community-wide 17 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 an exempt organization defined in section 501(c)(3), (4), or (6) of the 20 federal internal revenue code; the festival provides family-oriented 21 events suiting a broad segment of the community; and the proceeds of 22 23 such taxes are used solely for advertising and promotional materials 24 intended to attract overnight visitors.

25 **Sec. 2.** RCW 67.28.270 and 1991 c 357 s 4 are each amended to read 26 as follows:

27 In addition to the other uses authorized in this chapter, any city with a population of not less than one thousand people located on one 28 29 of the San Juan islands or the county within which such city is located 30 may impose the tax as provided in RCW 67.28.180, and use the ((tax)) proceeds from that tax as provided herein for the acquisition, 31 construction, or operation of publicly owned facilities that are used 32 33 either for county fairs occurring no more than once a year and not 34 extending over a period of more than seven days or to mitigate the 35 impacts of tourism. Mitigation may include paying all or any part of the cost of acquisition, construction, or operation of public 36 information and educational facilities designed to inform visitors of 37 the historical, cultural, ecological, and environmental resources of 38

- 1 the county; of overnight or day use parks used by visitors; of kayak
- 2 and canoe access to public tidelands; of rest, information, and
- 3 assembly areas for bicycle visitors; of special signage to inform
- 4 <u>visitors of local points of interest; and of sport and recreational</u>
- 5 <u>facilities that provide activities of interest to visitors.</u>"

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9 On page 1, line 2 of the title, after "structures;" strike the 10 remainder of the title and insert "and amending RCW 67.28.210 and 11 67.28.270."

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