

SSB 5647 - H COMM AMD

By Committee on Community & Economic Development & Trade

ADOPTED AND ENGROSSED 04/12/2007

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 67.28.080 and 1997 c 452 s 2 are each amended to read  
4 as follows:

5 The definitions in this section apply throughout this chapter  
6 unless the context clearly requires otherwise.

7 (1) "Acquisition" includes, but is not limited to, siting,  
8 acquisition, design, construction, refurbishing, expansion, repair, and  
9 improvement, including paying or securing the payment of all or any  
10 portion of general obligation bonds, leases, revenue bonds, or other  
11 obligations issued or incurred for such purpose or purposes under this  
12 chapter.

13 (2) "Municipality" means any county, city or town of the state of  
14 Washington.

15 (3) "Operation" includes, but is not limited to, operation,  
16 management, and marketing.

17 (4) "Person" means the federal government or any agency thereof,  
18 the state or any agency, subdivision, taxing district or municipal  
19 corporation thereof other than county, city or town, any private  
20 corporation, partnership, association, or individual.

21 (5) "Tourism" means economic activity resulting from tourists,  
22 which may include sales of overnight lodging, meals, tours, gifts, or  
23 souvenirs.

24 (6) "Tourism promotion" means activities, operations, and  
25 expenditures designed to increase tourism, including but not limited to  
26 advertising, publicizing, or otherwise distributing information for the  
27 purpose of attracting and welcoming tourists; developing strategies to  
28 expand tourism; operating tourism promotion agencies; and funding the  
29 marketing of or the operation of special events and festivals designed  
30 to attract tourists.

1 (7) "Tourism-related facility" means real or tangible personal  
2 property with a usable life of three or more years, or constructed with  
3 volunteer labor((7)) that is: (a)(i) Owned by a public entity; (ii)  
4 owned by a nonprofit organization described under section 501(c)(3) of  
5 the federal internal revenue code of 1986, as amended; or (iii) owned  
6 by a nonprofit organization described under section 501(c)(6) of the  
7 federal internal revenue code of 1986, as amended, a business  
8 organization, destination marketing organization, main street  
9 organization, lodging association, or chamber of commerce and (b) used  
10 to support tourism, performing arts, or to accommodate tourist  
11 activities.

12 (8) "Tourist" means a person who travels from a place of residence  
13 to a different town, city, county, state, or country, for purposes of  
14 business, pleasure, recreation, education, arts, heritage, or culture.

15 (9) Amendments made in section 1 of this act (chapter . . ., Laws  
16 of 2007) expire June 30, 2013.

17 NEW SECTION. Sec. 2. A new section is added to chapter 67.28 RCW  
18 to read as follows:

19 (1) Lodging tax revenues under this chapter may be used, directly  
20 by local jurisdictions or indirectly through a convention and visitors  
21 bureau or destination marketing organization, for the marketing and  
22 operations of special events and festivals and to support the  
23 operations and capital expenditures of tourism-related facilities owned  
24 by nonprofit organizations described under 501(c)(3) and 501(c)(6) of  
25 the internal revenue code of 1986, as amended.

26 (2) Local jurisdictions that use the lodging tax revenues under  
27 this section must submit an annual economic impact report for these  
28 expenditures to the department of community, trade, and economic  
29 development beginning January 1, 2008. This economic impact report, at  
30 a minimum, must include: (a) The total revenue received under this  
31 chapter for each year; (b) the list of festivals, special events, or  
32 nonprofit 501(c)(3) or 501(c)(6) organizations that received funds  
33 under this chapter; (c) the amount of revenue expended on each  
34 festival, special event, or tourism-related facility owned by a  
35 nonprofit 501(c)(3) or 501(c)(6) organization; (d) the estimated number  
36 of tourists, persons traveling over fifty miles to the destination,  
37 persons remaining at the destination overnight, and lodging stays

1 generated per festival, special event, or tourism-related facility  
2 owned by a nonprofit 501(c)(3) or 501(c)(6) organization; (e) an  
3 estimated increase in sales and use tax revenues attributable to the  
4 special event, festival, or tourism-related facility owned by a  
5 nonprofit 501(c)(3) or 501(c)(6) organization; and (f) any other  
6 measurements the local government finds that demonstrate the impact of  
7 the increased tourism attributable to the festival, special event, or  
8 tourism-related facility owned by a nonprofit 501(c)(3) or 501(c)(6)  
9 organization.

10 (3) The joint legislative audit and review committee must report to  
11 the legislature and the governor on the use and economic impact of  
12 lodging tax revenues by local jurisdictions since the effective date of  
13 this act to support festivals, special events, and tourism-related  
14 facilities owned by a nonprofit organization under section 501(c)(3) or  
15 501(c)(6) of the internal revenue code of 1986, as amended, and the  
16 economic impact generated by these festivals, events, and facilities.  
17 This report shall be due September 1, 2012.

18 (4) This section expires June 30, 2013."

19 Correct the title.

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