

2SHB 1811 - S COMM AMD
By Committee on Ways & Means

ADOPTED 04/11/2007

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

3 "Sec. 1. RCW 19.27.500 and 2005 c 148 s 1 are each amended to read
4 as follows:

5 (1) The building code council shall adopt rules ((by December 1,
6 2005,)) requiring that all nightclubs be provided with an automatic
7 sprinkler system. Rules adopted by the council shall consider
8 applicable nationally recognized fire and building code standards and
9 local conditions and require that the automatic sprinkler systems be
10 installed by December 1, 2009.

11 ((By December 15, 2005,)) (2) The council shall transmit to the
12 fire protection policy board copies of the rules as adopted. The fire
13 protection policy board shall respond to the council ((by February 15,
14 2006)) within sixty days after receipt of the rules. If changes are
15 recommended by the fire protection policy board the council shall
16 immediately consider those changes to the rules through its rule-making
17 procedures. ((The rules shall be effective December 1, 2007.))

18 "Sec. 2. RCW 19.27.510 and 2005 c 148 s 2 are each amended to read
19 as follows:

20 As used in this chapter:

21 "Nightclub" means an ((establishment, other than a theater with
22 fixed seating, which is characterized by all of the following:

23 (1) Provides live entertainment by paid performing artists or by
24 way of recorded music conducted by a person employed or engaged to do
25 so;

26 (2) Has as its primary source of revenue (a) the sale of beverages
27 of any kind for consumption on the premises, (b) cover charges, or (c)
28 both; and

1 ~~(3) Has an occupant load of one hundred or more where the occupant~~
2 ~~load for any portion of the occupancy is calculated at one person per~~
3 ~~ten square feet or less, excluding the entry foyer)) A-2 occupancy use~~
4 ~~under the 2006 international building code in which the aggregate area~~
5 ~~of concentrated use of unfixed chairs and standing space that is~~
6 ~~specifically designated and primarily used for dancing or viewing~~
7 ~~performers exceeds three hundred fifty square feet, excluding adjacent~~
8 ~~lobby areas. "Nightclub" does not include theaters with fixed seating,~~
9 ~~banquet halls, or lodge halls.~~

10 **Sec. 3.** RCW 84.36.660 and 2005 c 148 s 4 are each amended to read
11 as follows:

12 (1) Prior to installation of an automatic sprinkler system under
13 RCW 19.27.500 through 19.27.520, an owner or lessee of property who
14 meets the requirements of this section may apply to the assessor of the
15 county in which the property is located for a special property tax
16 exemption. This application shall be made upon forms prescribed by the
17 department of revenue and supplied by the county assessor.

18 (a)(i) If a lessee of the property has paid for all expenses
19 associated with the installation and purchase of the automatic
20 sprinkler system, then the benefit of the exemption must inure to the
21 lessee.

22 (ii) A lessee, otherwise eligible to receive the benefit of the
23 exemption under this section, is entitled to receive such benefit only
24 to the extent that the lessee maintains a valid lease agreement with
25 the property owner for the property in which the automatic sprinkler
26 system was installed pursuant to RCW 19.27.500.

27 (b) An exemption may be granted under this section only to the
28 property owner or lessee that pays for all expenses associated with the
29 installation and purchase of the automatic sprinkler system. In no
30 event may both the property owner and the lessee receive an exemption
31 under this section in the same calendar year for the installation and
32 purchase of the same automatic sprinkler system.

33 (c) After December 31, 2009, no new application for a special tax
34 exemption under this section may be: Made by a property owner or
35 lessee; or accepted by the county assessor.

36 (2) As used in this chapter, "special property tax exemption" means

1 the determination of the assessed value of the property subtracting,
2 for ten years, the increase in value attributable to the installation
3 of an automatic sprinkler system under RCW 19.27.500 through 19.27.520.

4 (3) The county assessor shall, for ten consecutive assessment years
5 following the calendar year in which application is made, place a
6 special property tax exemption on property classified as eligible.

7 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
8 preservation of the public peace, health, or safety, or support of the
9 state government and its existing public institutions, and takes effect
10 July 1, 2007."

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11 On page 1, line 2 of the title, after "nightclubs;" strike the
12 remainder of the title and insert "amending RCW 19.27.500, 19.27.510,
13 and 84.36.660; providing an effective date; and declaring an
14 emergency."

EFFECT: Removes the business and occupation tax credit.

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