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HOUSE BILL 2724

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State of Washington                      52nd Legislature                      1992 Regular Session

By Representatives Fraser, Brumsickle, Belcher, Bowman and Sheldon

Read first time 01/24/92. Referred to Committee on Revenue.

1            AN ACT Relating to the proceeds of a special excise tax authorized  
2 in Thurston county; amending RCW 67.28.250; and declaring an emergency.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            **Sec. 1.** RCW 67.28.250 and 1988 ex.s. c 1 s 22 are each amended to  
5 read as follows:

6            (1) The legislative body of Pierce and Thurston counties are  
7 authorized to levy and collect a special excise tax not to exceed three  
8 percent on the sale of or charge made for the furnishing of lodging by  
9 a hotel, rooming house, tourist court, motel, trailer camp, and the  
10 granting of any similar license to use real property, as distinguished  
11 from the renting or leasing of real property. For the purposes of this  
12 tax, it shall be presumed that the occupancy of real property for a  
13 continuous period of one month or more constitutes a rental or lease of  
14 real property and not a mere license to use or to enjoy the same.

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

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

7 (4) All taxes levied and collected under this section shall be  
8 credited to a special fund in the treasury of the county. Such taxes  
9 shall be levied only for the purposes of:

10 (a) Paying all or any part of the cost of the siting, acquisition,  
11 construction, operation, and maintenance of an indoor aquatic facility  
12 in Pierce county and an Olympic academy facility in Thurston county,  
13 and may be used for and pledged to the payment of bonds, leases, or  
14 other obligations issued or incurred for such purposes; or

15 (b) Paying for projects that attract visitors to or promote tourism  
16 in Thurston county.

17 NEW SECTION. Sec. 2. This act is necessary for the immediate  
18 preservation of the public peace, health, or safety, or support of the  
19 state government and its existing public institutions, and shall take  
20 effect immediately.