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HOUSE BILL 2982

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State of Washington                      52nd Legislature                      1992 Regular Session

By Representative Locke

Read first time 02/07/92. Referred to Committee on Revenue.

1            AN ACT Relating to local option taxes for support of public sports  
2 stadium facilities; and adding a new section to chapter 82.14 RCW.

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

4            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.14 RCW  
5 to read as follows:

6            (1) The legislative authority of any county may impose an excise  
7 tax on the rental or lease of motor vehicles at a rate not exceeding  
8 one percent of the rental or lease price. Such tax shall be imposed by  
9 the county within both incorporated and unincorporated areas of the  
10 county and all such tax collected shall be expended by the county  
11 solely for the purposes of financing all or part of the cost of  
12 maintaining or operating public sports stadium facilities and to pay  
13 for any engineering, planning, financial, legal, and professional  
14 services incidental to such facilities.

1           (2) The legislative body of any county may establish reasonable  
2 exemptions and may adopt such reasonable rules and regulations as may  
3 be necessary for the levy and collection of the taxes authorized by  
4 this section. The department of revenue shall perform the collection  
5 of such taxes on behalf of such county at no cost to such county.

6           NEW SECTION.   **Sec. 2.**           If any provision of this act or its  
7 application to any person or circumstance is held invalid, the  
8 remainder of the act or the application of the provision to other  
9 persons or circumstances is not affected.