

2 **SB 5925** - H COMM AMD **ADOPTED 4-17-93**

3 By Committee on Revenue

4

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

7 "NEW SECTION. **Sec. 1.** A new section is added to chapter 67.28 RCW
8 to read as follows:

9 (1) The legislative body of any county with a population greater
10 than seventy-five thousand in which is located all or part of a
11 national monument is authorized to levy and collect a special excise
12 tax not to exceed two percent on the sale of or charge made for the
13 furnishing of lodging by a hotel, rooming house, tourist court, motel,
14 trailer camp, and the granting of any similar license to use real
15 property, as distinguished from the renting or leasing of real
16 property. For the purposes of this tax, it shall be presumed that the
17 occupancy of real property for a continuous period of one month or more
18 constitutes a rental or lease of real property and not a mere license
19 to use or to enjoy the same.

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

22 (3) Any seller, as defined in RCW 82.08.010, who is required to
23 collect any tax under this section shall pay over the tax to the county
24 as provided in RCW 67.28.200. The deduction from state taxes under RCW
25 67.28.190 does not apply to the tax imposed under this section.

26 (4) All taxes levied and collected under this section shall be
27 credited to a special fund in the treasury of the county. The taxes
28 shall only be used for the acquisition, construction, repair, and
29 improvement of a rest area for tourists which includes restrooms,
30 picnic areas, trails and viewpoints, emergency facilities, transient
31 parking facilities, concession and gift sales, and marketing of
32 facilities for tourists visiting the county or the national monument,
33 or to pay or secure the payment of all or any portion of general
34 obligation bonds issued for such purposes. As used in this section,
35 "transient parking facilities" does not include parking spaces to be
36 used for overnight stays.

1 (5) The tax authorized in subsection (1) of this section may only
2 be imposed if the county and at least one of the two largest cities in
3 the county provide moneys for the project described in subsection (4)
4 of this section from revenue received under RCW 67.28.180 or if the
5 county provides moneys for the project from revenue received under RCW
6 82.14.030. Moneys provided under this section shall be deposited in
7 the special fund created under subsection (4) of this section and may
8 be used only as provided in subsection (4) of this section.

9 NEW SECTION. **Sec. 2.** A new section is added to chapter 67.28 RCW
10 to read as follows:

11 The department of revenue shall perform the collection of taxes
12 under section 1 of this act on behalf of the county at no cost to the
13 county.

14 **Sec. 3.** RCW 36.100.010 and 1989 1st ex.s. c 8 s 1 are each amended
15 to read as follows:

16 (1) A public facilities district may be created in any county with
17 three hundred thousand or more population that is located more than one
18 hundred miles from any county in which the state has constructed and
19 owns a convention center, or any county with a population less than
20 seventy-five thousand but greater than twenty thousand in which is
21 located all or part of a national monument. A public facilities
22 district shall be coextensive with the boundaries of the county.

23 (2) A public facilities district shall be created upon adoption of
24 a resolution providing for the creation of such a district by the
25 county legislative authority in which the proposed district is located
26 and the city council of the largest city within such county.

27 (3) A public facilities district is a municipal corporation, an
28 independent taxing "authority" within the meaning of Article VII,
29 section 1 of the state Constitution, and a "taxing district" within the
30 meaning of Article VII, section 2 of the state Constitution.

31 (4) No taxes authorized under this chapter may be assessed or
32 levied unless a majority of the voters of the public facilities
33 district has validated the creation of the public facilities district
34 at a general or special election.

35 (5) A public facilities district shall constitute a body corporate
36 and shall possess all the usual powers of a corporation for public
37 purposes as well as all other powers that may now or hereafter be

1 specifically conferred by statute, including, but not limited to, the
2 authority to hire employees, staff, and services, to enter into
3 contracts, and to sue and be sued.

4 **Sec. 4.** RCW 36.100.030 and 1989 1st ex.s. c 8 s 3 are each amended
5 to read as follows:

6 A public facilities district is authorized to acquire, construct,
7 own, and operate sports and entertainment facilities with contiguous
8 parking facilities and, upon the approval of the voters of the public
9 facilities district, a regional science education facility may be
10 located in any city or county within a public facilities district which
11 has a population of more than one hundred fifty thousand. A public
12 facilities district may impose charges and fees for the use of its
13 facilities, and may accept and expend or use gifts, grants, and
14 donations. The taxes that are provided for in this chapter may only be
15 imposed for such purposes.

16 **Sec. 5.** RCW 36.100.040 and 1989 1st ex.s. c 8 s 4 are each amended
17 to read as follows:

18 A public facilities district may impose an excise tax on the sale
19 of or charge made for the furnishing of lodging by a hotel, rooming
20 house, tourist court, motel, or trailer camp, and the granting of any
21 similar license to use real property, as distinguished from the renting
22 or leasing of real property, except that no such tax may be levied on
23 any premises having fewer than forty lodging units. The rate of the
24 tax shall not exceed two percent and the proceeds of the tax shall only
25 be used for the acquisition, design, and construction of (~~sports and~~
26 ~~entertainment facilities~~) all public facilities authorized under RCW
27 36.100.030. This excise tax shall not be imposed until the district
28 has approved the proposal to acquire, design, and construct any of the
29 public facilities authorized under RCW 36.100.030.

30 **Sec. 6.** RCW 36.100.060 and 1989 1st ex.s. c 8 s 5 are each amended
31 to read as follows:

32 (1) To carry out the purpose of this chapter, a public facilities
33 district may issue general obligation bonds, not to exceed an amount,
34 together with any outstanding nonvoter approved general obligation
35 indebtedness, equal to (~~three-eighths~~) three-fourths of one percent
36 of the value of taxable property within the district, as the term

1 "value of taxable property" is defined in RCW 39.36.015. A public
2 facilities district additionally may issue general obligation bonds for
3 capital purposes only, together with any outstanding general obligation
4 indebtedness, not to exceed an amount equal to one and one-fourth
5 percent of the value of the taxable property within the district, as
6 the term "value of taxable property" is defined in RCW 39.36.015, when
7 authorized by the voters of the public facilities district pursuant to
8 Article VIII, section 6 of the state Constitution, and to provide for
9 the retirement thereof by excess property tax levies as provided in
10 this chapter.

11 (2) General obligation bonds may be issued with a maturity of up to
12 thirty years, and shall be issued and sold in accordance with the
13 provisions of chapter 39.46 RCW.

14 (3) The general obligation bonds may be payable from the operating
15 revenues of the public facilities district in addition to the tax
16 receipts of the district.

17 (4) The excise tax imposed pursuant to RCW 36.100.040 shall
18 terminate upon final payment of all bonded indebtedness for (~~the~~
19 ~~sports and entertainment facility~~) all public facilities authorized
20 under RCW 36.100.030."

--- END ---