

HOUSE BILL REPORT

SSB 6278

As Reported By House Committee On:
Revenue

Title: An act relating to public facilities.

Brief Description: Authorizing cities and towns to use their special excise tax for public restroom facilities intended for visitors.

Sponsors: Senate Committee on Government Operations (originally sponsored by Senators Gaspard, Haugen, Fraser and M. Rasmussen).

Brief History:
Reported by House Committee on:
Revenue, February 28, 1994, DPA.

HOUSE COMMITTEE ON REVENUE

Majority Report: Do pass as amended. Signed by 14 members: Representatives G. Fisher, Chair; Holm, Vice Chair; Foreman, Ranking Minority Member; Anderson; Brown; Caver; Cothorn; Leonard; Romero; Rust; Silver; Talcott; Van Luven and Wang.

Minority Report: Do not pass. Signed by 1 member: Representative Fuhrman, Assistant Ranking Minority Member.

Staff: Bob Longman (786-7139).

Background: Cities and counties may levy a 2 percent local option tax on the rental of hotel and motel rooms to pay for tourism promotion and for the costs of acquiring, constructing, maintaining and operating public stadium, convention center, performing arts, and visual arts facilities. Jurisdictions imposing the tax may credit the rate against the state sales tax rate of 6.5 percent.

Any city or town with a population less than 5,000 may use hotel-motel tax revenue to provide public restroom facilities intended for use by visitors. Counties of any size may use hotel-motel tax revenue for this purpose.

Summary of Amended Bill: Any city or town with a population less than 5,000 may use hotel-motel tax revenue to provide public restroom facilities intended for use by visitors. Any city in Pierce County with a population less

than 50,000 may use hotel-motel tax revenue for this purpose. Pierce County, but no other county, may use hotel-motel tax revenue for this purpose.

Amended Bill Compared to Substitute Bill: The substitute bill allows any county, city, or town to use hotel-motel tax revenue to provide public restroom facilities intended to facilitate the comfort of visitors to publicly-sponsored festivals, fairs, special events, and attractions.

Fiscal Note: Available.

Effective Date of Amended Bill: Ninety days after adjournment of session in which bill is passed.

Testimony For: Even though restrooms are not considered tourist attractions, if tourists are unable to find facilities, they are frequently upset, especially if they have small children. Many refuse to return to the tourist attraction and also talk about the inconvenience to other parents or adults with small children.

Testimony Against: The hotel-motel tax is meant to promote tourism. Construction of restroom facilities does not promote tourism. However, rental of porta-potties would be a valid use of hotel-motel taxes.

Witnesses: (Pro) Stan Finkelstein, Association of Washington Cities; Roger Thomas, City of Puyallup; and (Con) Becky Bogard, Washington State Hotel and Motel Association.