

FINAL BILL REPORT

SSB 6278

C 290 L 94

SYNOPSIS AS ENACTED

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)

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

HOUSE COMMITTEE ON REVENUE

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.

Cities and counties using the tax for these purposes encounter demands for public restroom facilities. This is the case regardless of the city or town's size. Currently, though, only cities and towns of populations less than 5,000 may use the hotel/motel tax for the purpose of providing public restroom facilities intended for use by visitors. Counties of any size may use the hotel/motel tax for this purpose.

Pierce County has authority to impose a 2 percent add-on hotel/motel tax.

SUMMARY:

Any city bordering on Baker Bay, having a population of at least 800 may use the proceeds of the 2 percent hotel/motel tax to fund special events and promotional infrastructures. Any city with a population less than 50,000 in a county which imposes the add-on hotel/motel tax (Pierce County) may use the proceeds of the 2 percent hotel/motel tax to provide public restrooms for visitors. Any county made up entirely of islands may use the 2 percent hotel/motel tax for the same purpose.

Any county which was using the proceeds of the 2 percent hotel/motel tax to fund public restroom facilities as of March 10, 1994, may continue to do so until December 31, 1995, or

until the restrooms are completed, whichever is earlier. This section expires January 1, 1996.

VOTES ON FINAL PASSAGE:

Senate	41	6	
House	93	5	(House amended)
Senate			(Senate refused to concur)

Conference Committee

House	91	6
Senate	42	4

EFFECTIVE: June 9, 1994