

2 **ESSB 6241 - H AMD 398 WITHDRAWN 3-1-96**

3 By Representatives Van Luven and others

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5 On page 5, after line 5, insert the following:

6 NEW SECTION. **Sec. 5.** A new section is added to chapter 67.28 RCW
7 to read as follows:

8 If, under RCW 67.28.180(2)(b), a county is exempt from RCW
9 67.28.180(2)(a), then if the county, by June 30, 1997, pays at least
10 seven million five hundred thousand dollars to the state convention and
11 trade center for the purpose of paying part of the costs of the
12 expansion of the state convention and trade center authorized in
13 chapter 386, Laws of 1995, or pays such lesser amount that, together
14 with other local public and/or private funds or property accepted by
15 the state convention and trade center board for expansion, totals
16 fifteen million dollars, the county continues to be exempt from RCW
17 67.28.180(2)(a) until the date on which the principal and interest of
18 all certificates of participation or bonds issued by the county or the
19 state in connection with the expansion of the state convention and
20 trade center, or bonds issued to refund those bonds, have been paid in
21 full. The moneys collected by the county under the authority of RCW
22 67.28.180(1) may be used only for the purposes specified in RCW
23 67.28.180. However, effective January 1, 2013, any city or town with
24 a population less than ninety thousand and within a county exempt from
25 RCW 67.28.180(2)(a) may impose the tax under RCW 67.28.180(2)(a).

26 NEW SECTION. **Sec. 6.** A new section is added to chapter 67.28 RCW
27 to read as follows:

28 (1) The legislative body of a city with a population of more than
29 one hundred fifty thousand located in any county with three hundred
30 fifty thousand or more population that is located more than one hundred
31 miles from any county in which the state has constructed and owns a
32 convention center is authorized to levy and collect a special excise
33 tax of not to exceed one percent on the sale of or charge made for the
34 furnishing of lodging by a hotel, rooming house, tourist court, motel,
35 trailer camp, and the granting of any similar license to use real
36 property, as distinguished from the renting or leasing of real

1 property. For purposes of this tax, it shall be presumed that the
2 occupancy of real property for a continuous period of one month or more
3 constitutes a rental or lease of real property and not a mere license
4 to use or enjoy the same.

5 (2) This tax may become effective July 1, 1996, and shall expire
6 June 30, 1997.

7 (3) Any seller, as defined in RCW 82.08.010, who is required to
8 collect any tax under this section shall pay over such tax to the
9 county or city as provided in RCW 67.28.200. The deduction from state
10 taxes under RCW 67.28.190 shall apply to taxes imposed under this
11 section.

12 (4) The proceeds from the tax imposed under this section shall be
13 used to fund a development plan for the expansion of the convention
14 center in the city levying the tax. At a minimum the plan shall
15 include the following elements: (a) Financial feasibility; (b)
16 financing requirements for the city; (c) exploration of alternative
17 funding and financing mechanisms; (d) economic and civic impacts; and
18 (e) schematic designs. Any studies previously undertaken on the
19 expansion that are applicable or that study issues relevant to the
20 expansion may be incorporated in the proposed study and considered in
21 developing the plan. In undertaking the development plan, the city
22 shall consult on a continuing basis with representatives from the
23 tourism and general business community."

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