

# FINAL BILL REPORT

## SSB 5903

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### FULL VETO

As Passed Legislature

**Brief Description:** Authorizing the use of local hotel-motel taxes for operation of performing and cultural arts facilities.

**Sponsors:** Senate Committee on Government Operations (originally sponsored by Senators Hale, Morton, Wood and Winsley).

**Senate Committee on Ways & Means**

**Senate Committee on Government Operations**

**House Committee on Government Administration**

**Background:** Cities and counties are authorized to levy a special excise tax of up to 2 percent on lodging by hotels and motels to help finance stadium facilities, convention center facilities, performing arts center facilities, and visual arts center facilities, or to secure the payment of bonds issued for these purposes.

In addition to the general tax authorization, specific taxes are authorized for various cities and counties for various purposes. These taxes are in addition to state and local sales taxes.

A city with population between 30,000 and 60,000 in a county with a population between 100,000 and 145,000 is allowed to levy such an "additional" 2 percent hotel/motel tax for the purpose of constructing and operating a convention center. Based on current population, Richland is eligible to impose this tax.

**Summary:** The allowed use of the additional 2 percent hotel/motel tax revenue is expanded to include the costs of operation, acquisition, or construction of performing and cultural arts facilities in cities with population between 30,000 and 60,000 in a county with a population between 100,000 and 145,000.

### Votes on Final Passage:

Senate	44	1
House	77	19