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**SUBSTITUTE SENATE BILL 5903**

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**State of Washington**

**55th Legislature**

**1997 Regular Session**

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

Read first time 03/05/97.

1       AN ACT Relating to the use of local special excise taxes for the  
2 operation of performing and cultural arts facilities; and amending RCW  
3 67.28.370.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5       **Sec. 1.** RCW 67.28.370 and 1996 c 159 s 3 are each amended to read  
6 as follows:

7       (1) The legislative body of a city with a population of at least  
8 thirty thousand but less than sixty thousand in a county with a  
9 population of at least one hundred thousand but less than one hundred  
10 forty-five thousand may levy and collect a special excise tax not to  
11 exceed two percent on the sale of or charge made for the furnishing of  
12 lodging by a hotel, rooming house, tourist court, motel, trailer camp,  
13 and the granting of a similar license to use real property, as  
14 distinguished from the renting or leasing of real property. For the  
15 purposes of this tax, it is presumed that the occupancy of real  
16 property for a continuous period of one month or more constitutes a  
17 rental or lease of real property and not a mere license to use or to  
18 enjoy the property.

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

3       (3) A seller, as defined in RCW 82.08.010, who is required to  
4 collect a tax under this section, shall pay the tax to the city as  
5 provided in RCW 67.28.200. The deduction from state taxes under RCW  
6 67.28.190 does not apply to the tax imposed under this section.

7       (4) The tax levied and collected under this section shall be  
8 credited to a special fund in the treasury of the city. The tax may be  
9 levied only for the purposes of paying all or any part of the cost of  
10 acquisition, construction, or operation of convention center facilities  
11 or of performing and cultural arts facilities, or to pay or secure the  
12 payment of all or any portion of general obligation bonds or revenue  
13 bonds issued for such purposes.

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