

## CHAPTER 17

[Senate Bill No. 6640]

## HOTEL—MOTEL TAX—TOURISM STRATEGIES DEVELOPMENT USE

AN ACT Relating to expanding the use of hotel—motel tax revenues for the development of tourism strategies; and amending RCW 67.28.210.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 14, chapter 236, Laws of 1967 as last amended by section 24, chapter 1, Laws of 1988 ex. sess. and RCW 67.28.210 are each amended to read as follows:

All taxes levied and collected under RCW 67.28.180, 67.28.230, and 67.28.240 shall be credited to a special fund in the treasury of the county or city imposing such tax. Such taxes shall be levied only for the purpose of paying all or any part of the cost of acquisition, construction, or operating of stadium facilities, convention center facilities, performing arts center facilities, and/or visual arts center facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purpose or purposes under this chapter, or to pay for advertising, publicizing, or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion when a county or city has imposed such tax for such purpose, or as one of the purposes hereunder, and until withdrawn for use, the moneys accumulated in such fund or funds may be invested in interest bearing securities by the county or city treasurer in any manner authorized by law. In addition such taxes may be used to develop strategies to expand tourism (~~in distressed areas, as defined in RCW 43.165.010~~): PROVIDED, That any county, and any city within a county, bordering upon Grays Harbor may use the proceeds of such taxes for construction and maintenance of a movable tall ships tourist attraction in cooperation with a tall ships restoration society, except to the extent that such proceeds are used for payment of principal and interest on debt incurred prior to June 11, 1986: PROVIDED FURTHER, That any city or county may use the proceeds of such taxes for the refurbishing and operation of a steam railway for tourism promotion purposes.

Passed the Senate February 12, 1990.

Passed the House February 26, 1990.

Approved by the Governor March 6, 1990.

Filed in Office of Secretary of State March 6, 1990.