

Another difficulty with proposed language in section 9 is the requirement that the Department of Community Development "promote the development and utilization of mobile homes or manufactured housing." I have eliminated this paragraph because I feel it is inappropriate for the Department to advocate on behalf of a narrow segment of housing options (mobiles and manufactured units) when Department of Community Development's overall agency mission is to help develop low-income housing and involves working on a broader range of housing supply types.

Subsection 3 of section 9 would establish a narrowly-focused advisory committee in statute. Boards, commissions, committees, task forces and similar entities have proliferated in this state, and now number over 400. The director of Community Development has authority to create ad hoc advisory groups as the need arises. This authority makes it unnecessary to create advisory committees in statute.

Section 10 requires the department to evaluate programs established in the bill. With no programs being established, such an evaluation would be irrelevant.

Although several sections have been vetoed, I have retained sections related to the mobile home park purchase fund framework and have requested the department to undertake technical assistance activities. This will allow the state to pursue the worthy goal of protecting mobile home parks as an important source of low-income housing consistent with our current level of knowledge and fiscal capacity. I am also asking the Department to ensure that it coordinates implementation of this legislation with its work on the Housing Trust Fund, which might be utilized in conjunction with the mobile home park purchase fund established by this legislation.

With the exception of sections 3, 5 6, 7, 8, 9, and section 10, Engrossed Substitute House Bill No. 995 is approved.*

CHAPTER 483

[Engrossed Substitute Senate Bill No. 6064]

HOTEL AND MOTEL SPECIAL EXCISE TAX—REVISIONS

AN ACT Relating to the local excise tax on lodgings for purposes of stadium, convention, performing arts, and visual arts facilities in counties currently imposing the county-option tax upon transactions simultaneously subject to the lodgings tax of a city or cities; and amending RCW 67.28.180.

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

Sec. 1. Section 11, chapter 236, Laws of 1967 as last amended by section 1, chapter 104, Laws of 1986 and RCW 67.28.180 are each amended to read as follows:

(1) Subject to the conditions set forth in subsections (2) and (3) of this section, the legislative body of any county or any city, is authorized to levy and collect a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property: PROVIDED, That it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

(2) Any levy authorized by this section shall be subject to the following:

(a) Any county ordinance or resolution adopted pursuant to this ~~((chapter))~~ section shall contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax for the full amount of any city tax imposed pursuant to this ~~((chapter))~~ section upon the same taxable event.

(b) In the event that any county has levied the tax authorized by this section and has, prior to June 26, 1975, either pledged the tax revenues for payment of principal and interest on city revenue or general obligation bonds authorized and issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160, such county shall be exempt from the provisions of subsection (a), ~~((so long as, and))~~ to the extent that the tax revenues are pledged for payment of principal and interest on bonds issued at any time pursuant to the provisions of RCW 67.28.150 through 67.28.160: PROVIDED, That so much of such pledged tax revenues, together with any investment earnings thereon, not immediately necessary for actual payment of principal and interest on such bonds may be used: (i) In class AA counties, for repayment either of limited tax levy general obligation bonds or of any county fund or account from which a loan was made, the proceeds from the bonds or loan being used to pay for constructing, installing, improving, and equipping stadium capital improvement projects, and to pay for any engineering, planning, financial, legal and professional services incident to the development of such stadium capital improvement projects, regardless of the date the debt for such capital improvement projects was or may be incurred; or (ii) in counties other than class AA counties, for county-owned facilities for agricultural promotion.

As used in this subsection (2)(b), "capital improvement projects" may include, but not be limited to a stadium restaurant facility, restroom facilities, artificial turf system, seating facilities, parking facilities and scoreboard and information system adjacent to or within a county owned stadium, together with equipment, utilities, accessories and appurtenances necessary thereto. The stadium restaurant authorized by this subsection (2)(b) shall be operated by a private concessionaire under a contract with the county.

(c) No city within a county exempt under subsection (2)(b) of this section may levy the tax authorized by this section so long as said county is so exempt: PROVIDED, That in the event that any city in such county has levied the tax authorized by this section and has, prior to June 26, 1975, authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160, such city may levy the tax so long as and to the extent that the tax revenues are pledged for payment of principal and interest on bonds issued pursuant to the provisions of RCW 67.28.150 through 67.28.160.

(3) Any levy authorized by this section by a county that has levied the tax authorized by this section and has, prior to June 26, 1975, either

pledged the tax revenues for payment of principal and interest on city revenue or general obligation bonds authorized and issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160 shall be subject to the following:

(a) Taxes collected under this section in any calendar year in excess of five million three hundred thousand dollars shall only be used for art ~~((and)) museums,~~ cultural museums, the arts, and/or the performing arts.

(b) No taxes collected under this section may be used for the operation or maintenance of a public stadium that is financed directly or indirectly by bonds to which the tax is pledged. Expenditures for operation or maintenance include all expenditures other than expenditures that directly result in new fixed assets or that directly increase the capacity, life span, or operating economy of existing fixed assets.

(c) No ad valorem property taxes may be used for debt service on bonds issued for a public stadium that is financed by bonds to which the tax is pledged, unless the taxes collected under this section are or are projected to be insufficient to meet debt service requirements on such bonds.

(d) If a substantial part of the operation and management of a public stadium that is financed directly or indirectly by bonds to which the tax is pledged is performed by a nonpublic entity or if a public stadium is sold that is financed directly or indirectly by bonds to which the tax is pledged, any bonds to which the tax is pledged shall be retired.

(e) The county shall not lease a public stadium that is financed directly or indirectly by bonds to which the tax is pledged to, or authorize the use of the public stadium by, a professional major league sports franchise unless the sports franchise gives the right of first refusal to purchase the sports franchise, upon its sale, to local government. This subsection (3)(e) does not apply to contracts in existence on April 1, 1986.

If a court of competent jurisdiction declares any provision of this subsection (3) invalid, then that invalid provision shall be null and void and the remainder of this section is not affected.

NEW SECTION. Sec. 2. A new section is added to chapter 67.28 RCW to read as follows:

(1) The legislative body of Pierce county and the councils of cities in Pierce county are each authorized to levy and collect a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. For the purposes of this tax, it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

(2) Any county ordinance or resolution adopted under this section shall contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax for the full amount of any city tax imposed under this section upon the same taxable event.

(3) Any seller, as defined in RCW 82.08.010, who is required to collect any tax under this section shall pay over such tax to the county or city as provided in RCW 67.28.200. The deduction from state taxes under RCW 67.28.190 does not apply to taxes imposed under this section.

(4) All taxes levied and collected under this section shall be credited to a special fund in the treasury of the county or city. Such taxes shall be levied only for the purpose of visitor and convention promotion and development. Until withdrawn for use, the moneys accumulated in such fund may be invested in interest bearing securities by the county or city treasurer in any manner authorized by law.

Sec. 3. Section 13, chapter 236, Laws of 1967 as amended by section 2, chapter 89, Laws of 1970 ex. sess. and RCW 67.28.200 are each amended to read as follows:

The legislative body of any county or city may establish reasonable exemptions and may adopt such reasonable rules and regulations as may be necessary for the levy and collection of the taxes authorized by RCW 67.28.180 and section 2 of this 1987 act. The department of revenue shall perform the collection of such taxes on behalf of such county or city at no cost to such county or city.

Passed the Senate April 23, 1987.

Passed the House April 16, 1987.

Approved by the Governor May 19, 1987.

Filed in Office of Secretary of State May 19, 1987.

CHAPTER 484

[House Bill No. 220]

COLLECTIVE BARGAINING—PRINTING CRAFT EMPLOYEES IN THE UNIVERSITY OF WASHINGTON PRINTING DEPARTMENT

AN ACT Relating to University of Washington printing craft employees; and adding a new section to chapter 41.56 RCW.

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

NEW SECTION. Sec. 1. A new section is added to chapter 41.56 RCW to read as follows: