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5 Strike everything after the enacting clause and insert the
6 following:

7 "NEW SECTION. **Sec. 1.** A new section is added to chapter 67.28 RCW
8 to read as follows:

9 (1) The legislative body of any county with a population greater
10 than seventy-five thousand in which is located all or part of a
11 national monument is authorized to levy and collect a special excise
12 tax not to exceed two percent on the sale of or charge made for the
13 furnishing of lodging by a hotel, rooming house, tourist court, motel,
14 trailer camp, and the granting of any similar license to use real
15 property, as distinguished from the renting or leasing of real
16 property. For the purposes of this tax, it shall be presumed that the
17 occupancy of real property for a continuous period of one month or more
18 constitutes a rental or lease of real property and not a mere license
19 to use or to enjoy the same.

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

22 (3) Any seller, as defined in RCW 82.08.010, who is required to
23 collect any tax under this section shall pay over the tax to the county
24 as provided in RCW 67.28.200. The deduction from state taxes under RCW
25 67.28.190 does not apply to the tax imposed under this section.

26 (4) All taxes levied and collected under this section shall be
27 credited to a special fund in the treasury of the county. The taxes
28 shall only be used for the acquisition, construction, repair, and
29 improvement of a rest area for tourists which includes restrooms,
30 picnic areas, trails and viewpoints, emergency facilities, transient
31 parking facilities, concession and gift sales, and marketing of
32 facilities for tourists visiting the county or the national monument,
33 or to pay or secure the payment of all or any portion of general
34 obligation bonds issued for such purposes. As used in this section,
35 "transient parking facilities" does not include parking spaces to be
36 used for overnight stays.

1 (5) The tax authorized in subsection (1) of this section may only
2 be imposed if the county and at least one of the two largest cities in
3 the county provide moneys for the project described in subsection (4)
4 of this section from revenue received under RCW 67.28.180 or if the
5 county provides moneys for the project from revenue received under RCW
6 82.14.030. Moneys provided under this section shall be deposited in
7 the special fund created under subsection (4) of this section and may
8 be used only as provided in subsection (4) of this section.

9 (6) The department of revenue shall perform the collection of taxes
10 under this section on behalf of the county at no cost to the county.

11 **Sec. 2.** RCW 67.28.240 and 1991 c 363 s 140 are each amended to
12 read as follows:

13 (1) The legislative body of a county that qualified under RCW
14 67.28.180(2)(b) other than a county with a population of one million or
15 more and the legislative bodies of cities in the qualifying county are
16 each authorized to levy and collect a special excise tax of (~~two~~)
17 three percent on the sale of or charge made for the furnishing of
18 lodging by a hotel, rooming house, tourist court, motel, trailer camp,
19 and the granting of any similar license to use real property, as
20 distinguished from the renting or leasing of real property. For the
21 purposes of this tax, it shall be presumed that the occupancy of real
22 property for a continuous period of one month or more constitutes a
23 rental or lease of real property and not a mere license to use or to
24 enjoy the same.

25 (2) No city may impose the special excise tax authorized in
26 subsection (1) of this section during the time the city is imposing the
27 tax under RCW 67.28.180, and no county may impose the special excise
28 tax authorized in subsection (1) of this section until such time as
29 those cities within the county containing at least one-half of the
30 total incorporated population have imposed the tax.

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

36 (4) Any seller, as defined in RCW 82.08.010, who is required to
37 collect any tax under this section shall pay over such tax to the
38 county or city as provided in RCW 67.28.200. The deduction from state

1 taxes under RCW 67.28.190 does not apply to taxes imposed under this
2 section.

3 **Sec. 3.** RCW 36.100.010 and 1989 1st ex.s. c 8 s 1 are each amended
4 to read as follows:

5 (1) A public facilities district may be created in any county that
6 has a population of one million or more or in any county with three
7 hundred thousand or more population that is located more than one
8 hundred miles from any county in which the state has constructed and
9 owns a convention center, or in any county with a population of less
10 than seventy-five thousand but greater than twenty thousand in which is
11 located part of a national monument.

12 (2) A public facilities district that is located in any county with
13 three hundred thousand or more population that is located more than one
14 hundred miles from any county in which the state has constructed and
15 owns a convention center or that is located in a county with a
16 population of less than seventy-five thousand but greater than twenty
17 thousand in which is located part of a national monument shall be
18 coextensive with the boundaries of the county((

19 ~~(2) A public facilities district))~~ and shall be created upon
20 adoption of a resolution providing for the creation of such a district
21 by the county legislative authority in which the proposed district is
22 located and the city council of the largest city within such county.

23 (3) A public facilities district that is located in any county with
24 a population of one million or more shall be created if the councils of
25 at least seven participating cities or towns each adopt a resolution
26 that lists the same cities or towns and provides for the creation of
27 the district. In lieu of a council resolution, the voters of a city or
28 town may approve participation in the district by a petition of ten
29 percent of the registered voters of the city or town, listing the seven
30 cities or towns. The district shall only include the territory in the
31 county located in the participating cities and towns, as they exist
32 when the district is created or as their boundaries may change in the
33 future. At the time of creating the public facilities district, none
34 of the participating cities or towns may have a population in excess of
35 eighty thousand.

36 (4) A public facilities district is a municipal corporation, an
37 independent taxing "authority" within the meaning of Article VII,

1 section 1 of the state Constitution, and a "taxing district" within the
2 meaning of Article VII, section 2 of the state Constitution.

3 ~~((4))~~ (5) No taxes authorized under subsection (1) or (2) of this
4 ~~((chapter))~~ section may be assessed or levied unless a majority of the
5 voters of the public facilities district has validated the creation of
6 the public facilities district at a general or special election.

7 ~~((5))~~ (6) A public facilities district shall constitute a body
8 corporate and shall possess all the usual powers of a corporation for
9 public purposes as well as all other powers that may now or hereafter
10 be specifically conferred by statute, including, but not limited to,
11 the authority to hire employees, staff, and services, to enter into
12 contracts, and to sue and be sued.

13 **Sec. 4.** RCW 36.100.020 and 1989 1st ex.s. c 8 s 2 are each amended
14 to read as follows:

15 (1) A public facilities district in a county with three hundred
16 thousand or more population that is located more than one hundred miles
17 from any county in which the state has constructed and owns a
18 convention center or that is located in a county with a population of
19 less than seventy-five thousand but greater than twenty thousand in
20 which is located part of a national monument shall be governed by a
21 board of directors consisting of five members as follows: ~~((1))~~ (a)
22 Two members appointed by the county legislative authority to serve for
23 four-year staggered terms; ~~((2))~~ (b) two members appointed by the
24 city council to serve for four-year staggered terms; and ~~((3))~~ (c)
25 one person to serve for a four-year term who is selected by the other
26 directors. At least one member shall be representative of the lodging
27 industry in the public facilities district.

28 One of the initial members appointed by the county legislative
29 authority shall have a term of office of two years and the other
30 initial member appointed by the county legislative authority shall have
31 a term of four years. One of the initial members appointed by the city
32 council shall have a term of two years and the other initial member
33 appointed by the city council shall have a term of four years.
34 Successors shall be appointed to four-year terms of office in the same
35 manner as the original appointees.

36 (2) A public facilities district in a county with a population of
37 one million or more shall be governed by a board of directors
38 consisting of seven members who are appointed by the county executive,

1 if the county has a home rule charter providing for a county executive,
2 or by the county legislative authority if a county executive does not
3 exist, from a list of nominees submitted by the participating cities
4 and towns. The council of each participating city and town shall
5 nominate three of its elected officials, from among its councilmembers
6 and the mayor.

7 The appointing authority of the county shall designate terms of
8 office for the appointees, with four appointees being given terms of
9 four years and three of the appointees being given terms of two years.
10 Successors shall be appointed to four-year terms of office in the same
11 manner as the original appointees.

12 **Sec. 5.** RCW 36.100.030 and 1989 1st ex.s. c 8 s 3 are each amended
13 to read as follows:

14 (1) A public facilities district that is located in a county with
15 three hundred thousand or more population that is located more than one
16 hundred miles from any county in which the state has constructed and
17 owns a convention center is authorized to acquire, construct, own,
18 maintain, and operate a sports and entertainment ((facilities))
19 facility with contiguous parking facilities and, upon the approval of
20 the voters of the public facilities district, a regional science
21 education facility may be located in any city or county within a public
22 facilities district which has a population of more than one hundred
23 fifty thousand. A public facility district that is located in a county
24 with a population of less than seventy-five thousand but greater than
25 twenty thousand in which is located part of a national monument is
26 authorized to acquire, construct, own, maintain, and operate a sports
27 and entertainment facility with contiguous parking facilities. A
28 public facilities district that is located in a county with a
29 population of one million or more is authorized to acquire, construct,
30 own, maintain, and operate facilities for youth and senior citizen
31 programs and activities, including recreational facilities, meeting
32 facilities, and contiguous parking facilities. The facilities must be
33 located within the boundaries of a participating city.

34 (2) A public facilities district may impose charges and fees for
35 the use of its facilities, and may accept and expend or use gifts,
36 grants, and donations. The taxes that are provided for in this chapter
37 may only be imposed ((for such purposes)) to finance the facilities

1 that the particular public facilities district is authorized to
2 provide.

3 **Sec. 6.** RCW 36.100.040 and 1989 1st ex.s. c 8 s 4 are each amended
4 to read as follows:

5 A public facilities district may impose an excise tax on the sale
6 of or charge made for the furnishing of lodging by a hotel, rooming
7 house, tourist court, motel, or trailer camp, and the granting of any
8 similar license to use real property, as distinguished from the renting
9 or leasing of real property, except that no such tax may be levied on
10 any premises having fewer than forty lodging units. The rate of the
11 tax in a public facilities district located in a county with a
12 population of less than one million shall not exceed two percent and
13 the proceeds of the tax shall only be used for the acquisition, design,
14 maintenance, and construction of (~~sports and entertainment~~
15 facilities)) the public facilities authorized for the particular
16 district under RCW 36.100.030. The rate of tax in a public facilities
17 district located in a county with a population of one million or more
18 shall not exceed one percent and the proceeds of the tax shall only be
19 used for the acquisition, design, construction, and maintenance of
20 facilities for youth and senior citizen programs and activities. This
21 excise tax shall not be imposed until the district has approved the
22 proposal to acquire, design, and construct any of the public facilities
23 authorized under RCW 36.100.030. In the case of a public facility
24 district in a county with a population of one million or more, this
25 excise tax shall not be imposed unless the tax under section 9 of this
26 act is also imposed.

27 **Sec. 7.** RCW 36.100.050 and 1988 ex.s. c 1 s 15 are each amended to
28 read as follows:

29 (1) A public facilities district in any county with three hundred
30 thousand or more population that is located more than one hundred miles
31 from any county in which the state has constructed and owns a
32 convention center or in a county with a population of less than
33 seventy-five thousand but greater than twenty thousand in which is
34 located part of a national monument may levy an ad valorem property
35 tax, in excess of the one percent limitation, upon the property within
36 the district for a one-year period to be used for operating or capital

1 purposes whenever authorized by the voters of the district pursuant to
2 RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

3 (2) A public facilities district in any county with three hundred
4 thousand or more population that is located more than one hundred miles
5 from any county in which the state has constructed and owns a
6 convention center or in a county with a population of less than
7 seventy-five thousand but greater than twenty thousand in which is
8 located part of a national monument may provide for the retirement of
9 voter-approved general obligation bonds, issued for capital purposes
10 only, by levying bond retirement ad valorem property tax levies, in
11 excess of the one percent limitation, whenever authorized by the voters
12 of the district pursuant to Article VII, section 2(b) of the state
13 Constitution and RCW 84.52.056.

14 **Sec. 8.** RCW 36.100.060 and 1989 1st ex.s. c 8 s 5 are each amended
15 to read as follows:

16 (1) To carry out the purpose of this chapter, a public facilities
17 district may issue general obligation bonds, not to exceed an amount,
18 together with any outstanding nonvoter approved general obligation
19 indebtedness, equal to (~~three-eighths~~) three-fourths of one percent
20 of the value of taxable property within the district, as the term
21 "value of taxable property" is defined in RCW 39.36.015. A public
22 facilities district additionally may issue general obligation bonds for
23 capital purposes only, together with any outstanding general obligation
24 indebtedness, not to exceed an amount equal to one and one-fourth
25 percent of the value of the taxable property within the district, as
26 the term "value of taxable property" is defined in RCW 39.36.015, when
27 authorized by the voters of the public facilities district pursuant to
28 Article VIII, section 6 of the state Constitution, and to provide for
29 the retirement thereof by excess property tax levies as provided in
30 this chapter.

31 (2) General obligation bonds may be issued with a maturity of up to
32 thirty years, and shall be issued and sold in accordance with the
33 provisions of chapter 39.46 RCW.

34 (3) The general obligation bonds may be payable from the operating
35 revenues of the public facilities district in addition to the tax
36 receipts of the district.

37 (4) The excise tax imposed pursuant to RCW 36.100.040 shall
38 terminate upon final payment of all bonded indebtedness for (~~the~~

1 ~~sports and entertainment facility))~~ all public facilities authorized
2 under RCW 36.100.030.

3 NEW SECTION. **Sec. 9.** A new section is added to chapter 36.100 RCW
4 to read as follows:

5 (1) A public facilities district that is located in a county with
6 a population of one million or more may fix and impose an excise tax on
7 all persons engaged in a commercial parking business within its
8 respective jurisdiction, including both public and private entities, or
9 an excise tax on the act or privilege of parking a motor vehicle in a
10 facility operated by a commercial parking business, including both
11 public and private entities. The excise tax shall not exceed a rate of
12 ten percent of the charges imposed on the act or privilege of parking
13 a motor vehicle in a facility operated by a commercial parking
14 business.

15 The public facilities district may provide that:

16 (a) The tax is paid by the operator or owner of the motor vehicle;

17 (b) The tax applies to all parking for which a fee is paid, whether
18 paid or leased, including parking supplied with a lease of
19 nonresidential space;

20 (c) The tax is collected by the operator of the facility and
21 remitted to the public facilities district;

22 (d) The tax is a fee per vehicle or is measured by the parking
23 charge;

24 (e) The tax rate varies with the time of entry or exit, the type or
25 use of the vehicle, or other reasonable factors; and

26 (f) Tax exempt carpools, vehicles with handicapped decals, or
27 government vehicles are exempt from the tax.

28 (2) "Commercial parking business," as used in this section, means
29 the ownership, lease, operation, or management of a commercial parking
30 lot in which fees are charged. "Commercial parking lot" means a
31 covered or uncovered area with stalls for the purpose of parking motor
32 vehicles.

33 (3) The rates charged must be uniform for the same class or type of
34 commercial parking business.

35 (4) The public facilities district levying the tax provided for in
36 subsection (1) of this section may provide for its payment on a
37 monthly, quarterly, or annual basis, and may develop by resolution

1 rules for administering the tax, including provisions for reporting by
2 commercial parking businesses, collection, and enforcement."

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